B.7. BUKTI KORESPONDENSI

JENIS	:	Jurnal Internasional Bereputasi terindex Scopus, SJR, dan WOS
JUDUL	:	**The Environmental Uncertainty, Manager Competency and Its Impact on Successful Use of Financial Applications in the Covid-19 Pandemic Era.**
AUTHOR	:	Lilis Puspitawati[1*)], Lesi Hertati[2], Wahyudin Z[3], Harry Suharman[4], Haryono Umar[5].
KORESPONDENSI	:	Lilis Puspitawati
PENERBIT	:	Journal of Eastern European and Central Asian Research (JEECAR)
VoL/NO/TAHUN	:	Vol 9/ No 1/2022

I. RIWAYAT KORESPONDENSI

NO	DATE	DESCRIPTIONS
1	30 September 2021	Submit Abstract for conference (ICOBEST 2021)
2	30 Oktober 2021	Full paper submission
3	30 Oktober 2021	1st revision
4	9 November 2021	Full Paper Accepted to conference
5	03 Januari 2022	Submit full paper to JEECAR
6	12 Januari 2022	Article Layout
7	14 Januari 2022	Submit revised article layout
8	15 Januari 2022	Article Layout verified by authors
9	22 Januari 2022	Final Proofread article

II. AKTIVITAS KORESPONDENSI

1. SUBMIT ARTICLE TO ICOBEST

ICOBEST
Announcement of Abstract Submission ABS- ICOBEST 2021
To: lilis.puspitawati@email.unikom.ac.id

Inbox - lilis.puspit...ti@email.unikom.ac.id   30 September 2021 12.08

Dear Authors,

On behalf of the ICOBEST 2021 Organizing Committee, we are pleased to inform you that your abstract has been reviewed by our editorial team along with the selective process.

Please check the result of the abstract notification on the website.

Congratulations to the authors with the accepted abstract. For the follow-up, please prepare your full paper to be presented in ICOBEST 2021.

Finally, we would like to take this as an opportunity to thank you for your interest in participating in ICOBEST UNIKOM.

We look forward to having you at the conference.

Best Regards,

The Organizing Committee of ICOBEST 2021

Direktorat Pengembangan Teknologi dan Sistem Informasi (PTSI)
Universitas Komputer Indonesia

Information 1st paper revision

Dear L Puspitawati (1*), L Hertati (2), W Zarkasyi (3),H Suharman (4) & H Umar (5),

Your manuscript has been carefully reviewed and some issues for revision are discovered. Please consider the reviews thoroughly and try to revise them as suggested.

Should you have any objection on the reviews, please kindly explain the reason. To revise your manuscript, please log into your submission management system and upload the revised paper to the Revised Paper section. Kindly be informed that the revised full paper should be submitted through the system prior to November 5th, 2021 at 11:59 PM.

Thank you for your kind attention and cooperation.

Best Regards,
The Organizing Committee of ICOBEST 2021

Table of Corrections

Manuscript Name & Code	:	The Environmental Uncertainty, Manager Competency and Its Impact on Successful Use of Financial Applications in the Covid-19 Pandemic Era (ABS-183 ICOBEST PAPER)

NO	SECTION	REVIEWER COMMENT
1	Abstract and Title	1. Write your complete affiliation, including department, faculty, and office address 2. Please refer to the template to see if your abstract is in accordance with the template 3. The Abstract must be written in one paragraph 4. Please write the conclusion of your research in the abstract clearly
2	Introduction	1. The second paragraph should explain the significances of previous researches related with your research, and describe how your research extend or different from the previous researches. 2. The last paragraph should include purpose and brief method of your research explicitly.
3	Literalure review	-none-
4	Research Method	You should describe specifically and explicitly the method implemented in your research and how the method is relevant to your research
5	Result And Discussion	1. Give number on equation 2. 3.1 or 3.2? 3. Table Source? 4. Add explanation about table 3.4.

		5. Give number on equation
		6. You should describe the results of your research explicitly.
6	Conclusion	Conclusions must be made in one paragraph
7	References	Please adjust your reference layout to meet the required template. When citing from journal, you should provide the details of the reference, comprising name of the journal, title of the article, author/s, page, volume, year, issue.

Paper with comment from reviewer

The Influence of Environmental Uncertainty and Manager Competency In Successful Use Of Financial Applications In The Covid-19 Pandemic Era

L Puspitawati [(1*),] **L Hertati** [(2),] **W Zarkasyi** [(3),] **H Suharman** [(4)] & **H Umar** [(5)]

[1]Accounting Departement, Economic and Business Faculty, Universitas Komputer Indonesia, Jalan Dipati Ukur 112-114 Bandung, Indonesia. lilis.puspitawati@email.unikom.ac.id
[2]Accounting Departement, Economic and Business Faculty, Universitas Indo Global Mandiri, Jl. Jend. Sudirman.Km.4 No. 62, 20 Ilir D. IV, Kec. Ilir Tim. I, Palembang, Sumatera Selatan 30129.
[3,4]Accounting Departement, Economic and Business Faculty, Universitas Padjadjaran, Jl. Dipati Ukur No. 35, Lebakgede, Coblong, Bandung, Jawa Barat 40132
[5] Accounting Departement, Economic and Business Faculty, Sekolah Tinggi Ilmu Ekonomi Perbanas, Jl. HR Rasuna Said No.5, RT.5/RW.5, Kuningan, Daerah Khusus Ibukota Jakarta 12920.

Abstract. The COVID-19 pandemic that hit the world has spawned a new habit of social distancing which has the effect of limiting human interaction in daily activities and has prompted many companies to employ their employees from home. New habits significantly trigger the increasing use of Applications in human life, Various applications become very important and humans become dependent on it. Managers' expertise in using financial applications is needed to keep the business running smoothly. Adequate Manager competencies support the successful use of financial applications. This condition conceptually proves that the variables of environmental uncertainty and manager competence have an effect on the success of implementing financial applications. This study aims to test the theoretical model for the success variable in the use of financial applications which is influenced by environmental uncertainty and manager competence variables. To test this quantitative research model, the Structural Equation Model (SEM) was used with a target population of 478 SOEs management accounting units in Indonesia and the minimum sample criteria were determined based on the rule of thumb, so that a sampling size of 100 respondents was obtained using a simple random sampling technique that randomized by random number table with Microsoft Excel. The results of this study indicate that the theoretical model can be tested, the environmental uncertainty variable empirically has a negative effect on the successful implementation of financial applications and the manager's competency variable has a positive effect on the successful implementation of financial applications.

1. Introduction.

Changes in the business environment take place rapidly and continuously, resulting in the company making various adjustments to business conditions such as changes in strategy and better management control. This condition was exacerbated by the Covid-19 outbreak that swept across the world which resulted in the cessation of business activities in various business sectors (transportation, tourism, trade and industry), decreased demand for products and services, increased unemployment and inflation , unstable balance of payments and increased crime among the community. The use of information technology (IT) is one of the right solutions in moving the wheels of the economy back in various industrial sectors.

IT is needed by many business people to support business decision making so that organizations can survive in the face of an uncertain business environment [1], [2]. The use of IT in business is generally applied through financial applications which are conceptually known as accounting information systems [3]. An accounting information system or what is known as a financial application is a collection of users/people, data, processes and information technology that are integrated with each other to produce information needed in the decision- making process[4]. In practice, the accounting information system consists of two sub-sections, namely the financial accounting information system(FAIS) and the management accounting information system (MAIS). FAIS is an information system that focuses on providing financial information for external users of the company, while MAIS is an information system that functions as a provider of financial and non-financial information for company managers.

Icobest21
Write your complete affiliation, including department, faculty, and office address

Icobest21
1. Please refer to the template to see if your abstract is in accordance with the template

2. The Abstract must be written in one paragraph

Icobest21
Please write the conclusion of your research in the abstract clearly

Icobest21
Introduction

Management accounting information systems are designed to be able to adapt to complex, uncertain and turbulent environmental conditions [5], [6]. Management accounting information systems function in providing information. accounting needed by managers in controlling business activities and reducing environmental uncertainty in achieving organizational goals [7], [8].

Various factors can determine the effective use of MAIS in an organization. An effective MAIS is characterized by the production of quality accounting information to be used by managers in carrying out the functions of planning, organizing, actuating, controlling and decision making. The contingency approach proposed by [9] shows the characteristics of accounting information may not always be the same for every organization, and there are other factors that affect the level of need for accounting information, namely environmental uncertainty, technological complexity, task uncertainty, strategy uncertainty and corporate strategy and manager competence.

Environmental uncertainty is a complex, uncertain external environmental condition or environment in times of turbulence that has the potential to change the company's operational system [9]. Management accounting information systems are influenced by the environment and must be adaptable to changing environmental conditions to achieve competitive advantage [2]. Environmental uncertainty is closely related to the use of applications in a company. Managers cannot carry out their functions properly in uncertain environmental conditions which result in ineffective use of financial applications, because managers wait for the right time to execute strategic decisions.

Several previous research results provide empirical evidence about the effect of environmental uncertainty on the effectiveness of financial applications. Research by [10] found a moderate effect of environmental uncertainty on the use of financial applications and the performance of MSME managers in Hong Kong. Then, [11] conducted research on 34 manufacturing companies in Kansas and and Missouri, USA and succeeded in proving that when environmental uncertainty increases, the quality of financial applications is increasingly ineffective in 34 manufacturing companies in Kansas and Missouri, USA.

Furthermore, [12] found that environmental uncertainty factors affect the management accounting information system at the Siemens company, a global company in the electronic and electrical component industry in London and [13] succeeded in proving the uncertainty of the political environment correlated with the effectiveness of the management accounting information system in Egypt. Research by [14] found empirical evidence that environmental uncertainty can hinder the use of management accounting information systems in 116 small and medium-sized manufacturing companies in Singapore.

Research by [15] found evidence of environmental uncertainty interacting with management accounting information systems if high environmental uncertainty causes the quality of management accounting information systems to be low in 69 company managers in Finland, and [16] prove that integrated environmental uncertainty is to some extent an important factor in designing an efficient and effective management accounting information system with an integrated structure in a timely and aggregated manner in hospitals in America. The results of research by [17] found evidence of the moderating effect or chaos of environmental uncertainty having an impact on management accounting information systems and performance. The technologically complex production process will reap great benefits if the use of a more sophisticated management accounting information system is used, but is hindered by high environmental uncertainty. The results by [18] prove that the dynamically changing environmental uncertainty affects the management accounting information system in advertising companies in Indonesia.

Planning prepared by managers in conditions of high environmental uncertainty will be ineffective because managers do not have adequate ability to predict conditions in the future. Managers will fail to use financial applications provided by the company if managers can not afford not having adequate competence [19]. Manager competence is the knowledge, skills and experience possessed by managers that can contribute to achieving strategic goals and achieving competitive advantage. Managers must have adequate knowledge of Business & Management, computers / IT, and Information Systems in carrying out their functions to use information system applications provided by the company [20]. states that knowledge fades if it is not used, competence is like the glue that binds existing businesses. Competence will increase in quality if it is used frequently, in contrast to physical assets which decrease in economic value over time. Therefore, the competence of managers needs to be improved in order to support managers in carrying out their functions [21]. Managers know better how to work financial

applications well. Financial applications will be successfully implemented if managers are skilled in using them [22].

The results of the study by [23] prove that manager competence is the most influential factor on the quality of management accounting information systems in companies listed on the Tehran Stock Exchange. Furthermore, [24] found that low competence has an impact on management accounting information systems that often fail. Competence of management accounting system users is required to use computerization, while knowledge of management accounting information systems is how to represent work competencies, while knowledge and computer literacy are based on explicit concepts based on science or technology in companies operating in the health sector in Malawi.

Research by [25] provides empirical evidence that competence has an effect on the characteristics of management accounting information systems and managerial performance. Expertise in modifying or designing relevant and timely management accounting information systems in an organization in order to accelerate the information needs of managers. The survey was conducted on managers of private companies and manufacturing industries in Malang. Furthermore, Research by [26] shows that user competence is very helpful for managers in completing work responsibilities and when managers obtain timely information for decision making, company managers feel satisfied with surveys on SOEs in the city of Bandung.

Various previous studies have shown that environmental uncertainty and manager competence are the most crucial variables on the successful use of financial applications and their effect has been empirically proven. In this study, researchers are interested in expanding previous research by combining environmental uncertainty variables and manager competence into a conceptual model that can be used to predict/test the successfull of use financial applications in Indonesian state-owned companies, where the conceptual model has never been tested by previous researchers on populations and samples. that researchers are currently using

2. Method

The objects studied in this study are Environmental Uncertainty, Manager Competence, and the Successful of Management Accounting Information Systems which are proxied by financial applications. The data were analyzed using descriptive and quantitative methods. This study uses 3 variables are:

i. **Environmental uncertainty (X_1), Dimensions and indicators:**
  1) Environmental Complexity
     a. Customer Complexity.
     b. Supplier Complexity.
     c. Competitor Complexity.
     d. Complexity of Financial Institutions
  2) Environmental Change.
     a. Social transformation.
     b. Technology changes.
     c. Economic Change.
     d. Government Changes.
ii. **Competency Manager (X_2), indicators:**
  1) Knowledge consists of:
     a. Experience in a specific field.
     b. Proficient in a certain field.
  2) Skills, Indicators:
     a. Ability to motivate others.
     b. Ability to understand other people
  3) Work Management, Indicator
     a. Skills that can lead to superior performance.
     b. Skills that can produce good performance.
  4) Leadership, Indicators:
     a. Leadership capable of influencing others.
     b. Leadership capable of achieving one or more goals

iii. **Successful of Financial accounting Application (Y), Dimensions and Indicators are:**

1) Integration, Indicators:
   a. Can interact between components
   b. Can interact between sub-systems
2) Flexibility, Indicators:
   a. Can adapt to user needs
   b. Can adapt to changing conditions
3) Accessibility, Indicators:
   a. Easily accessible
   b. Can be accessed anywhere
4) Formalization, Indicators:
   a. Have formal rules (written)
   b. Have good targets.
5) Media richness, Indicators:
   a) Can communicate perfectly
   b) Can overcome challenges.

This study uses primary data obtained through the distribution of questionnaires and interviews. Furthermore, data testing is carried out using validity and reliability tests. The unit of analysis in this study is 117 BUMN companies in Indonesia, with the unit of observation of management accounting managers in 4 (four) departments in SOEs companies (accounting & finance, Marketing/Sales, HR and IT), so the population size in this study is 468 SOEs managers.
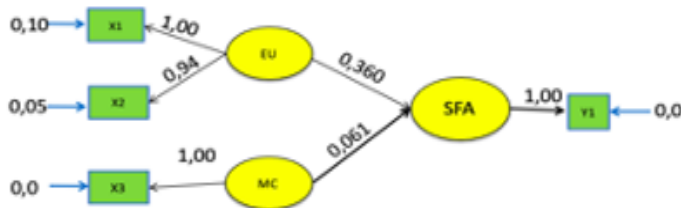
This study aims to examine the effect of unobserved variables used in the structural equation model proposed in the study, therefore the data analysis used in this study is the Covarian Based-Structural Equation Model (CB-SEM) through Lisrell 8.5 software.

There is a minimum data requirement that must be provided in using the Lisrell software. According to Lomax [27] it is agreed that 100 to 150 subjects is a satisfactory minimum sample size for testing the structural equation model using the Covariant Structural Equation Model (CB-SEM). Based on these requirements, the sample size in this study was 246 SOEs managers who were determined through simple random sampling technique. Randomization of the selected respondents was done through a table of random numbers using MS Excel.

3. Results And Discussion
3.1 Research results
of the 468 respondents who were given a questionnaire, 286 respondents answered and returned the questionnaire so that the response rate of this study was 61.2%. This study uses the Maximum likelihood method to test the parameters used in the structural equation model. The results of the parameter estimation test for the structural equation model in this study can be described as follows:

Picture 1. SEM Full Model

Based on the picture 1, The structural equation model for the influence of environmental uncertainty and manager competence on the successful use of financial applications, with the following descriptions:
1. The increasing 1 unit of environmental uncertainty will reduce the success of using financial applications by managers by 0,360 unit.
2. The increasing 1 unit of Manager Competency will increase the success of using financial

applications by managers by 0,061 unit.

The structural equation model of the influence of environmental uncertainty and manager's competence on the successful use of financial applications is formulated as follows:

$$\text{SFA} = -0.360 \text{ EU} + 0.061 \text{ MC} \tag{1}$$

Subsequently, several stages of testing were carried out on the concept of the model proposed in the study with the following results:

1. The results of the evaluation of the overall fit of the model for the conceptual model studied in this study are shown in the table 3.1, as follows:

Table 3.1 Overall Fit of the Model

Goodness of Fit Index	N Cut-off	Count	Result
Chi-Square	p-value >0.05	X2=23.8434 p-value= 0.2022	Fit
RMSEA	< 0.05	0.05393	Good Fit
GFI	> 0.90	0.9487	Good Fit

Source: Lisrell 8.5 Software

2. **Indicator Relevance Evaluation Results**

The indicator relevance test is carried out on reflective indicators contained in the environmental Uncertainty variable and the financial application quality variable. The results of the dimensional validity test can be seen from the factor loading value between the dimensions and their constructs with the p-value criterion being less than 0.05. The results of the indicator relevance test are summarized in the following table:

Table 3.2 Indicator Relevance Evaluation Results

latent	Indicators	weight	Std Error	Z Value	P Value	Sig	Relevance
Environmental complexity	x01	0.56	0.029	19.62	0.0000	sig.	Relevance
	x02	0.54	0.024	22.67	0.0000	sig.	Relevance
	x03	0.59	0.026	22.83	0.0000	sig.	Relevance
	x04	0.21	0.060	3.52	0.0004	sig.	Relevance
Change Environment	x05	0.58	0.027	21.62	0.0000	sig.	Relevance
	x06	0.30	0.042	7.12	0.0000	sig.	Relevance
	x07	0.51	0.042	11.94	0.0000	sig.	Relevance
	X08	0,56	0.027	20.51	0.0000	Sig	Relevance
Integration	x25	0.74	0.018	41.07	0.0000	sig.	Relevance
	x26	0.67	0.020	34.32	0.0000	sig.	Relevance
Flexibility	x27	0.72	0.015	46.67	0.0000	sig.	Relevance
	x28	0.69	0.016	43.13	0.0000	sig.	Relevance
Accessibility	x29	0.71	0.023	30.65	0.0000	sig.	Relevance
	x30	0.71	0.023	30.57	0.0000	sig.	Relevance
Formalization	x31	0.70	0.021	32.69	0.0000	sig.	Relevance
	x32	0.72	0.021	34.30	0.0000	sig.	Relevance
Media	x33	0.73	0.019	39.05	0.0000	sig.	Relevance
Richness	x34	0.68	0.020	34.41	0.0000	sig.	Relevance

Source: the result of calculating the score component with the R program

Based on the data in table 3.2, it is known that the P value of all reflective indicators tested in this study is less than 0.05 so that it can be stated that all reflective indicators in this study have a good relevance value.

7. Structural Model Evaluation Results.

Table 3.4 Structural Model Evaluation

Consequence	Reason	Std Estimate	Estimate	Std Error	Z value	P value	R²
SFA	EU	0.32	0.360	0.20	1.81	0.035	Sig
	MC	0.06	0.061	0.07	0.86	0.196	Non Sig

Based on the information from the table 3.4 the interpretation of the evaluation results of the structural equation model can be explained as follows:

    a. The magnitude of the influence of the environmental uncertainty variable on the quality of Financial application is 0.32, which means that each increase in environmental uncertainty by 1 standard deviation results in a decrease in the quality of Financial application by an average of 0.32 standard deviations with the assumption that other variables are constant.

    b. The magnitude of the influence of manager competence on Successful use of Financial application is 0.06, which means that for every 1 standard deviation increase in manager competence, quality of Financial application will increase by an average of 0.06 standard deviations assuming other variables are constant.

8. Hypothesis test.

Hypothesis 1: Environmental uncertainty affects the the Successful use of Financial application
The statistical hypothesis is described as follows:

$H_0 : \gamma_{1.1} \geq 0$:   There is no influence of Environmental Uncertainty on the Successful use of Financial application   (2)

$H_1 : \gamma_{1.1} < 0$:   There is an influence of Environmental Uncertainty on the Successful use of Financial application   (3)

Based on the calculation of *the p-value* of 0.32 is greater than 0.05, so Ho is rejected, meaning that environmental uncertainty affects the the Successful use of Financial application

Hypothesis 2: Manager's competency has an effect on the the Successful use of Financial Application, The Statistical hypothesis is describer as follows:

$H_0 : \gamma_{1.2} \geq 0$:   There is no influence of manager competency on the Successful use of Financial Applications   (4)

$H_1 : \gamma_{1.2} < 0$:   There is an influence of manager competency on the Successful use of Financial Applications   (5)

The statistical hypothesis is described as follows: Based on the calculation of *the p-value* of 0.06, which is greater than 0.05, then Ho is rejected, meaning that the manager competency has affects on the Successful use of Financial application

Discussion.

Based on the results of the statistical output based on the Structural Equation Model, it is known that the theoretical model proposed in this study has been tested, in the sense that the dimensions used in this study have accurately measured the variables of environmental uncertainty, manager competence and Successful use of financial applications, then research indicators has correctly measured the dimensions used and the variations that occur in the independent variables studied, namely the environmental uncertainty variable and manager's competence can be used to predict the variations that occur in the Successful use of financial application variables.

3.2.1. The Effect of Environmental Uncertainty on the Successful Implementation of Financial Applications

Environmental uncertainty is a condition where individuals cannot predict events that will occur in a place that can be caused by extraordinary events or shocks that hit a place that has an impact on changes in the business and economic environment where the extraordinary event takes place.

The current Covid-19 outbreak in all parts of the world has had a huge impact on the business environment around the world. Various business organizations simultaneously optimize the use of financial applications to support sluggish businesses by empowering online transactions and providing financial accounting information and management accounting information that various users need for various decisions.

Increased environmental uncertainty can also cause the use of financial applications to be increasingly ineffective, the existence of low quality management accounting information causes managers to be unable to rely on information generated from financial applications to predict future conditions. This concept is evidenced through the responses of respondents who show that the application of an up to date service system in order to provide maximum service to customers, competitors and suppliers is very low and the application of an up to date service system to financial institutions related to changes in foreign exchange conditions is still very low, this shows the company have not been able to deal with the complexity of the environment that has occurred so far.

The results of respondents' answers also show that companies are currently unable to deal with environmental changes because the company's participation in following developments in the economic environment, information technology, social and government policies is still very low, so companies do not have adequate information to predict future conditions. conditions. These two things show that SOEs in Indonesia have not been able to deal with environmental changes that occur due to not providing up-to-date services to stakeholders and manager participation is still low in following environmental changes, meaning that managers choose to be in a comfort zone with current conditions.

The results of the study prove that there is a significant negative effect between environmental uncertainty and the successful use of financial applications in state-owned companies in Indonesia, meaning that when environmental conditions are increasingly out of control, users in this case managers will increasingly limit the use of financial applications so that the provision of quality accounting information will decrease. also, The results of this study are in line with previous studies conducted by [10], [11], [12],[13],[14],[15],[16], [17] & [18] with empirical evidence of environmental conditions that Uncertainty is the cause of failure to use financial applications in various companies in various countries. This study also succeeded in proving the theory stated by [9] & [2], that the successful use of financial applications will greatly depend on the company's environmental conditions. Unstable environmental conditions cause managers as users of financial applications to temporarily stop using the application until the time is right for reuse. Conditions like this can occur because the manager as a user can execute an activity in order to produce the appropriate output.

3.2.2. Analysis of the Influence of Manager Competence on the Successful Implementation of Financial Applications.

Manager competence is an inherent ability of managers in managing an organization which is characterized by their knowledge, skills, work management and leadership. The success of using financial applications is strongly influenced by the competencies possessed by managers. Competent managers will be proficient in using, managing, adjusting, controlling and providing solutions to obstacles and changes that occur in the use of financial applications in the company.

Based on test result of structural equation model for the influence of manager competence on the successful use of financial applications, it shows that the increasing of manager competence also increases the successfull of using financial applications by SOE managers in Indonesia.

This is supported by the results of the description variable by research respondents which show that SOEs managers in Indonesia do not yet have adequate manager knowledge in carrying out their work and manager participation in training activities is still low. On the other hand, managers also do not have a good ability to motivate and understand the conditions of their subordinates. Then, managers have not been able to build good work management. Furthermore, in terms of leadership, managers have also not been able to apply a good leadership pattern, so they have not been able to fully influence their subordinates to be able to carry out activities as expected by managers.

Respondents also stated that the success of using financial applications in SOEs is still in a low condition, meaning that the use of these applications is available in the company but is still a complementary obligation not to support daily operational activities, this condition shows that the existence of financial applications in SOEs has not been fully implemented successfully.

The results of this study prove that managers with adequate competence will increase the success of using financial applications in SOEs in Indonesia, because with adequate competence managers have good knowledge and expertise in operating financial applications provided by the company which will ultimately increase the success of using financial applications in the company. The results of this study are in line with research conducted by [23],[24],[25] & [26] which shows that adequate managerial competence has succeeded in the successful use of financial applications in various companies in the world.

4. Conclusion and Suggestions
4.1 Conclusion

The results of this study indicate that Environmental uncertainty is triggered by environmental complexity and environmental changes that occur in a place. The increasing uncertainty in the environment has an impact on the success of using financial applications to decrease and Manager competence can be characterized by the attachment of knowledge, skills, work management and leadership in a manager. This study succeeded in proving that managers who do not have adequate competence are the cause of the failure of successful implementation of financial applications in companies.

4.2 Suggestion

This research is an initial study that can be used to conduct further research to determine how the ability of managers to predict environmental uncertainty that has an impact on the successful implementation of financial applications in an organization. Researchers also suggest using other variables in predicting the environmental uncertainty variable. By knowing the variables that can be used to predict environmental uncertainty, the company can anticipate environmental uncertainty that will come well so that the company's sustainability.

References

[1]   J. A. Hall. 2011. *Accounting Information Systems Seventh Edition*. South-Western Cengage Learn. a part Cengage Learn.USA.

[2]   Loudon J P and Loudon K C. 2016. *Management Accounting Systems Managing The Digital Firm*. 12th Edition Person Prentice Hall. USA.

[3]   S K Jae. 2000. *Information systems and Technology for the Noninformation Systems Executive an integrated Resource management Guide for the 21st Century*. CRC Press LLC.

[4]   J A Whitten and L D Bentley. 2007. *System Analysis and Design Methods*. Seventh

Edition. Mc.Graw-Hill. USA.

[5]   R. Stair and G W Reynolds.2010. *Principles of Information System : A Managerial Approach, Ninth Edition.* Course Technology, Cengage Learning. Boston.

[6]   H H D Coombs and E Jenkins. 2005. *Managagement Accounting: Principles and Applications*. London: McGraw-Hill/Education, Ltd.

[7]   A A Atkinson, M R S and S M Young. 1998. *Management Accounting: Information for Decision Making and Strategy Execution, Sixth Edition*. New Jersey: Pearson Education Inc.

[8]   L A Gordon and D A Miller.1976. Contingency framework for the design of accounting information systems. *Accounting, Organ. Soc. 1(1). page 59-69.*

[9]   D T Otley.1980. The contingency theory of management accounting: Achievement and prognosis. *Accounting, Organizations and Society.* vol. 5, No.4. pp. 413-428.

[10]   A G Ferdinand, W Glen and A R Huang. 1991. The Effects of Environmental Uncertainty, Computer Usage, and Management Accounting Systems on Small Business. *Journal of Small Business Finance*. Vol. 2, Issue. 3. pp. 251-271.

[11]   L A Gardon and V K Narayanan. 1984. Management Accounting Systems, Perceive Environmental Uncertainty and Organization Structure: An Empirical Investigation. *Account. Organ. Soc.* Vol. 9, No.1, pp.33-47.

[12]   A Bhimani.2010. *Contemporary Issues in Management Accounting.* Published by Elsevier Ltd. All rights reserved.

[13]   E R Hassan, R W Epps and A A Said. 2003. The impact of environmental factors On accounting development: an Egyptian longitudinal stud. *J. Elsevier Sci. Ltd. All rights Reserv. Crit. Perspect. Account.* Vol. 14. pp. 273–292.

[14]   A E Seaman and J J Williams. 2006. Management Accounting Systems Change And Sub-Unit Performance: The Moderating Effects Of Perceived Environmental Uncertainty. *J. Appl. Bus. Res.* Vol. 22, Issue 1. Pp. 103-120. ISSN 0892-7626

[15]   A Agbejule. 2005. The Releantion Betweeen Management Accounting Systems and Perceived Environmental Uncertainty on Managerial Performance: A Research Note. *Account. Bus. Researsh.* Vol. 35, No. 4, pp 295-305.

[16]   S A Hammad, R Jusoh and I Ghozali. 2013. Decentralization, perceived environmental uncertainty, managerial performance and management accounting system information in Egyptian hospitals. *International Journal of Accounting and Information management.* Volume 21.

[17]   A O Solabomi. 2013. The Effectiveness of Management Accounting System. *British Journal of Arts and Social Sciences.* Vol.14, No. 2. pp. 228-224

[18]   R Andesto. 2016. The Influence Of Perceived Environmental Uncertainty And Business Strategy On Management Accounting System (Survey On The Indonesia Advertising Companies). *European Journal of Accounting, Audit. Financ. Res.* Vol. 4, No.3. pp.27-36.

[19]   J A O'Brien and G M Marakas. 2010. *Introduction To Information System.*McGraw Hill:USA.

[20]   R McLeod & G P Schell.2007. *Management Information Systems.* 10th edition. New Jersey: Pearson Education.

[21]   D D Dubois. 2000. *The competency toolkit volume 1 & 2.* Amherst Mass: HRD Press.

[22]   K C and J P L Laudon.2014. *Management Information System: Managing The Digital Firm.* Thirteenth Edition. USA: South-Western Cengage Learning.

[23]   Beydokhti, Abbas T Beydokhti, S Hafezi, Amir T beydokhti & Mohamdfaezi. 2011. Study of influencing Factors in successful Implementation of Accounting Information Systems (AIS) on Listed Companies of Tehran Stock Exchange (TSE). *International Journal of Finance. Accounting and Economic Studies* Vol.1, No.2.

Paper Acceptance

ICOBEST 2022
THE 5TH INTERNATIONAL CONFERENCE ON BUSINESS, ECONOMICS, SOCIAL SCIENCES & HUMANITIES

UNIKOM

Dear $authors,

We would like to congratulate you on your accepted paper entitled **The Influence of Environmental Uncertainty and Manager Competency In Successful Use Of Financial Applications In The Covid-19 Pandemic Era.**.

You may download the **Letter of Acceptance (LoA)** on our website (https://icobest.unikom.ac.id/submission) at the **Download Section**.

We look forward to you in ICOBEST 20201.
Thank you.

Best Regards,
The Organizing Committee of ICOBEST 2021

This is an automatically generated email, please do not reply to it.
Direktorat Pengembangan Teknologi dan Sistem Informasi (PTSI)

2. SUBMIT ARTICLE TO JEECAR

Dr. Nikolay Megits
[JEECAR] Submission Acknowledgement
To: Lilis Puspitawati

Inbox - lilis.puspit...ti@email.unikom.ac.id   3 January 2022 16.16

Lilis Puspitawati:

Thank you for submitting the manuscript, "The Environmental Uncertainty, Manager Competency and Its Impact on Successful Use of Financial Applications in the Covid-19 Pandemic Era" to Journal of Eastern European and Central Asian Research (JEECAR). With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site:

Manuscript URL: https://ieeca.org/journal/index.php/JEECAR/authorDashboard/submission/882
Username: lilis

If you have any questions, please contact me. Thank you for considering this journal as a venue for your work.

Dr. Nikolay Megits

ARTICLE LAYOUT REVISED

Paper with Author Comments
Table of Corrections

Manuscript Name & Code	:	The Environmental Uncertainty, Manager Competency and Its Impact on Successful Use of Financial Applications in the Covid-19 Pandemic Era. **JEECAR-882**

NO	SECTION	REVIEWER COMMENT
1	Abstract and Title	1. These names are not listed at the end of article. 2. What SOE stands for? Need to spell out first time

2	Introduction	1. This sentence is too long and needs to be separated on several sentences. 2. Why do you have this reference here? What it supports?. 3. I see a big issue with the referencing of multiple authors. Please review the APA Style and correct the entire article. See in website
3	Literalure review	-none-
4	Research Method	-none-
5	Result And Discussion	I do not see Table 4.40
6	Conclusion and Recomendation	-none-
7	References	1. Need to follow APA Style, regarding use of "and" instead of "&" and periods after first names. 2. With all authors, it should start with last names like: Lomax. R and Stair, R. 3. On Page 1 I see listed 5 co-authors, but here only two. Also, into the journal's system you have listed only one author. How many and who co=-authors are?

THE ENVIRONMENTAL UNCERTAINTY, MANAGER COMPETENCY AND ITS IMPACT ON SUCCESSFUL USE OF FINANCIAL APPLICATIONS IN THE COVID-19 PANDEMIC ERA

Lilis Puspitawati

Accounting Department, Economic and Business Faculty, Universitas Komputer Indonesia, Bandung, Indonesia

Lesi Hertati

Accounting Department, Economic and Business Faculty, Universitas Indo Global Mandiri, Palembang, Indonesia

Wahyudin Zarkasyi

Accounting Department, Economic and Business Faculty, Universitas Padjadjaran, Bandung, Indonesia

Harry Suharman

Accounting Department, Economic and Business Faculty, Universitas Padjadjaran, Bandung, Indonesia

Haryono Umar

Accounting Department, Economic and Business Faculty, Sekolah Tinggi Ilmu Ekonomi Perbanas, Jakarta, Indonesia

ABSTRACT

This study aims to investigate the conceptual model of successful use of financial applications that is influenced by environmental uncertainty and manager competence. Quantitative research is used to examine the conceptual model developed. Data collected was used as primary data by distributing questionnaires to respondents. The target population is 478 management accounting units in 118 state-owned enterprises (SOEs) in Indonesia. The minimum sample criteria use the rule of thumb. The sample size is 100 SOEs manager respondents who were selected by simple random sampling technique using a table of random numbers with the help of Microsoft Excel. The research data were analyzed using the Structural Equation Model (SEM) with the Lisrell 8.5 software tool. The results show that the researcher's conceptual model's suitability can be tested. The environmental uncertainty variable empirically has a negative impact on the successful implementation of financial applications. The manager's competence variable positively affects the successful implementation of financial applications. The negative direction shown as a result of environmental influences uncertainty on the successful use of financial applications can occur. An uncertain business environment can be the cause of failure to use financial applications. The improving business environment will further increase the successful use of financial applications. The results of the study have an important contribution in determining the success of using financial applications in SOEs companies in Indonesia, wherein daily practice, environmental uncertainty factors, and manager competencies have proven to be very influential on the successful use of financial applications, especially during the COVID-19 pandemic which has not entirely subsided.

Keywords: Environmental Uncertainty, Manager Competency, successful use of Financial Application

INTRODUCTION

Uncertainty in the business environment that is increasing rapidly and continuously causes the company to make various breakthroughs in adjusting relevant business conditions. The breakthroughs including business strategy and a better management control system. This condition is exacerbated by the Covid-19 outbreak that has hit the world. It has spawned new social distancing habits that have the impact of limiting human interaction in daily activities. In addition, it's also hampering various business sectors. The strongest impact is on the transportation, tourism, trade, and industry sectors. Other impacts have creating decreased demand for products and services; rising unemployment and inflation; economic downturn in various countries; balance of payments and increased crime in society. This new habit has triggered various companies to take advantage of the use of Information technology (IT) through optimizing the use of financial applications is one of the right solutions to drive the economy in various industrial sectors. Nowadays, applications have become very important, and humans have become dependent on them. Managers' skills in using financial applications are needed to keep the business running smoothly. Adequate Manager competencies support the successful use of financial applications (Hall, 2015).

Many business people need IT to support business decision-making so that organizations can survive in the face of an uncertain business environment (Loudon & Loudon, 2016). The use of IT in business is generally applied through financial applications, conceptually known as accounting information systems (Shim, 2000). An accounting information system, or what is known as a financial application, is a collection of users/people, data, processes, and information technology that are integrated to produce information needed in the decision-making process (J A Whitten and L D Bentley. 2007). In practice, the Management Accounting Information System (MAIS) is better known as a financial application.

MAIS is designed to adapt to complex, uncertain, and turbulent environmental conditions (Stair & Reynolds, 2010; Coombs et al., 2005). MAIS functions in providing information. Accounting is needed by managers in controlling business activities and reducing environmental uncertainty in achieving organizational goals (Atkinson et al., 1998; Gordon & Miller, 1976). A contingency framework for the design of accounting information systems. In Readings in accounting for management control (pp. 569-585). Springer, Boston, MA.1976). Various factors can determine the effective use of MAIS in an organization. An effective MAIS is characterized by the production of quality accounting information used by managers in carrying out the functions of planning, organizing, actuating, controlling, and decision making. The contingency approach proposed by (Otley, 1980) shows that the characteristics of accounting information may not always be the same for every organization, and other factors affect the level of need for accounting information, namely environmental uncertainty, technological complexity, task uncertainty, strategy uncertainty, and corporate strategy and manager competence.

Environmental uncertainty is a complex, uncertain external environmental condition or environment in times of turbulence that can potentially change the company's operational system (Otley, 1980). Management accounting information systems are influenced by the environment and adaptable to changing environmental conditions to achieve competitive advantage (Loudon J P and Loudon K C. 2016). The use of applications in a business is closely related to environmental uncertainty. Managers cannot carry out their functions properly in uncertain environmental conditions, resulting in ineffective use of financial applications because managers wait for the right time to execute strategic decisions.

Planning prepared by managers in conditions of high environmental uncertainty will be ineffective because managers do not have adequate ability to predict conditions in the future. Managers will fail to use financial applications provided by the company if managers can't afford not to have adequate competence (O'Brien & Marakas, 2010). Manager competence is the knowledge, skills, and experience possessed by managers to achieve

strategic goals and achieve competitive advantage. Managers must have adequate knowledge of Business & Management, computers/IT, and Information Systems in carrying out their functions to use information system applications provided by the company. Furthermore McLeod, R., & Schell, G.P (2007), states that knowledge fades if it is not used, competence is like the glue that binds existing businesses. Competence will increase in quality if used frequently, in contrast to physical assets that decrease in economic value over time. Therefore, the competence of managers needs to be improved to support managers in carrying out their functions (Dubois & Rothwel, 2000). Managers know better how to work financial applications well. Financial applications will be successfully implemented if managers are skilled in using them (Laudon, K., & Laudon, J., 2014).

Several previous research findings focus on providing empirical information on the impact of environmental uncertainty on the effectiveness of financial applications. Research by Gul, et al. (1993) found a moderate negative effect of environmental uncertainty on the use of financial applications and the performance of MSME managers in Hong Kong. Then, Gordon & Narayanan (1984) conducted a study on 34 manufacturing companies in Kansas and Missouri, USA, proving that when environmental uncertainty increases, the quality of financial applications increases ineffectively in 34 manufacturing companies in Kansas and Missouri, USA. Furthermore, Bhimani (2010) found that environmental uncertainty factors affect MAIS/financial applications in Siemens company electronics and electrical components industry in London. According to Said, A. A., HassabElnaby, H. R., & Wier, B (2003), environmental uncertainty is negatively correlated with the effectiveness of Financial Applications in Egypt. In line with this, research conducted by Seaman & Williams (2006) found empirical evidence that environmental uncertainty can hinder the use of financial applications (MAIS) in 116 small and medium-sized manufacturing companies in Singapore. According to Agbejule (2005), environmental uncertainty interacts with management accounting information systems. High environmental uncertainty causes financial application quality (MAIS) to below. Hammad, et. al (2013) proves that integrated environmental uncertainty is to measure the extent to which contribution of important factors in designing an effective and efficient financial application (MAIS) with a unit of analysis in several hospitals in America. The research results of Solabomi (2013) showed evidence of a moderating effect from environmental uncertainty chaos which impacts the effectiveness decreasing of financial applications (MAIS). The research conducted by Andesto R (2016) prove that the dynamically changing environmental uncertainty affects the management accounting information system in advertising companies in Indonesia.

The study results conducted by Taleb et. al (2011) prove that manager competence is the most influential factor on the quality of financial application (MAIS) in companies listed on the Tehran Stock Exchange. Furthermore, Kaasboll et. al (2010) found that low competence impacts financial application (MAIS) that often fails. Competence of management accounting system users is required to use computerization. At the same time, knowledge of MAIS represents work competencies. In contrast, knowledge and computer literacy are based on explicit concepts based on science or technology in companies operating in the health sector in Malawi. Research by Muslichah (2004) provides empirical evidence that competence affects the characteristics of Financial application (MAIS) and managerial performance. Expertise in modifying or designing relevant and timely financial applications (MAIS) in an organization to accelerate managers' information needs. The survey was conducted on managers of private companies and manufacturing industries in Malang. Furthermore, Research by Puspitawati (2021) shows that user competence is very helpful for managers in completing work responsibilities. When managers obtain timely information for decision making, company managers feel satisfied with surveys on SOEs in the city of Bandung.

Previous researchers have succeeded in proving the existence of environmental uncertainty and manager competence in increasing the effectiveness of financial applications in various companies in the world, and various previous studies have shown that environmental uncertainty and manager competence are the most important variables in the successful use of financial applications and their effect has been proven empirically. However, there has been no researcher who has tested the conceptual model by collaborating the variables of the influence of environmental uncertainty and manager competence on the effectiveness of using financial applications on SOEs Companies in Indonesia.

Therefore, based on the results of previous studies, this study aimed to examine the effect of the conceptual model on the successful use of

Author
Why do you have this reference here? What it supports?
Thank you for the comment, this reference supports to empirical study

Author
I see a big issue with the referencing of multiple authors. Please review the APA Style and correct the entire article. See https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_formatting_and_style_guide/in_text_citations_the_basics.html

thank you and we have revised it

GFI	> 0.90	0.9487		Good Fit

Source: Lisrell 8.5 Software

Indicator Relevance Evaluation Results

The indicator relevance test on reflective indicators in the environmental uncertainty and financial application quality variables is carried out. The results of the dimensional validity test can be seen from the factor loading value between their constructs and the dimensions, within the p-value criterion being less than 0.05. The relevance test shows the P-value of all reflective indicators tested in this study is less than 0.05. It can be stated that all reflective indicators in this study have a good relevance value (Source: a result of calculating the score component with the R program

Dimensional Relevance Evaluation Results

Dimensional relevance testing is carried out on variables with formative dimensions in the manager competence variable and the Successful use of the financial application variable. Same as testing the relevance of indicators, the relevance of dimensions can be seen from the P-value must be smaller than the significance level (0.05). The relevance test that P-value of all formative Dimension tested in this study is less than 0.05, so that it can be stated that all formative dimensions in this study have a good relevance value (the result of calculating the score component with the R. program)

Testing Indicator Validity and dimensional validity

1. Validity testing shows that all reflective indicators have a 0.05 or less as a p-value so that all indicators can be accurately measured by the measuring instrument (questionnaire).

2. The test results of the validity of the dimensions is known that each test for all dimensions produces a p-value smaller than 0.05. Each dimension is declared to have been accurately measured by the measuring instrument.

Indicator Reliability Test Results & Dimensions

The dependability of the test findings shows that entirely of the indicators and dimensions employed to have an R2 value greater than 0.5. All indicators and dimensions otherwise consistent (reliable) measured by the measuring instrument, except job grouping indicator (X10) on the dimensions of knowledge declared inconsistent measured by the measuring instrument.

Composite Reliability Test Results.

Variables with the reflective measurement model and all dimensions having a Construct Reliability (CR) value greater than 0.6 and an Extract variance (VE) value more than 0.5 for all dimensions as well as variables with the reflective measurement model in the measuring instrument is said to be consistent (reliable) in this research.

Structural Model Evaluation Results.

The structural model can be described in Table 2 below:

Table 2: Structural Model Evaluation

Consequence	Reason	Std Estimate	Estimate	Std Error	Z_{value}	P_{Value}	R^2
SFA	EU	0.32	0.360	0.20	1.81	0.035	Sig
	MC	0.06	0.061	0.07	0.86	0.196	Non Sig

Source: Authors work

Based on the information from Table 2, the interpretation of the evaluation results of the structural equation model can be explained as follows:

1. The magnitude of the effect of the environmental uncertainty variable on the quality of Financial application is 0.32, which means that each increase in environmental uncertainty by 1 standard deviation results in a

Author
I do not see Table 4.40.

thank-you for the comment, and we have revised it

	>0.05	p-value= 0.2022	
RMSEA	< 0.05	0.05393	Good Fit
GFI	> 0.90	0.9487	Good Fit

Source: Lisrell 8.5 Software

Indicator Relevance Evaluation Results

The indicator relevance test on reflective indicators in the environmental uncertainty and financial application quality variables is carried out. The results of the dimensional validity test can be seen from the factor loading value between their constructs and the dimensions, within the p-value criterion being less than 0.05. The relevance test shows the P-value of all reflective indicators tested in this study is less than 0.05. It can be stated that all reflective indicators in this study have a good relevance value (Source: a result of calculating the score component with the R program

Dimensional Relevance Evaluation Results

Dimensional relevance testing is carried out on variables with formative dimensions in the manager competence variable and the Successful use of the financial application variable. Same as testing the relevance of indicators, the relevance of dimensions can be seen from the P-value must be smaller than the significance level (0.05). The relevance test that P-value of all formative Dimension tested in this study is less than 0.05, so that it can be stated that all formative dimensions in this study have a good relevance value (the result of calculating the score component with the R. program)

Testing Indicator Validity and dimensional validity

1. Validity testing shows that all reflective indicators have a 0.05 or less as a p-value so that all indicators can be accurately measured by the measuring instrument (questionnaire).
2. The test results of the validity of the dimensions is known that each test for all dimensions produces a p-value smaller than 0.05. Each dimension is declared to have been accurately measured by the measuring instrument.

Indicator Reliability Test Results & Dimensions

The dependability of the test findings shows that entirely of the indicators and dimensions employed to have an R2 value greater than 0.5. All indicators and dimensions otherwise consistent (reliable) measured by the measuring instrument, except job grouping indicator (X10) on the dimensions of knowledge declared inconsistent measured by the measuring instrument.

Composite Reliability Test Results.

Table 4.40 shows that variables with the reflective measurement model and all dimensions having a Construct Reliability (CR) value greater than 0.6 and an Extract variance (VE) value more than 0.5 for all dimensions as well as variables with the reflective measurement model in the measuring instrument is said to be consistent (reliable) in this research.

Structural Model Evaluation Results.

The structural model can be described in Table 2 below:

Author
I do not see Table 4.40.

Table 2: Structural Model Evaluation

Consequence	Reason	Std Estimate	Estimate	Std Error	Z_{value}	P_{Value}	R^2
SFA	EU	0.32	0.360	0.20	1.81	0.035	Sig
	MC	0.06	0.061	0.07	0.86	0.196	Non Sig

Source: Authors work

Based on the information from Table 2, the   interpretation of the evaluation results of the

REFERENCES

Agbejule, A. (2005). The relationship between management accounting systems and perceived environmental uncertainty on managerial performance: a research note. Accounting and business research, 35(4), 295-305.

Andesto, R. (2016). The influence of perceived environmental uncertainty and business strategy on management accounting system (survey on the Indonesia advertising companies). European Journal of Accounting, Auditing and Finance Research, 27-36.

Atkinson, A. A., S, M. R., and Young, S. M. (1998). *Management Accounting: Information for Decision Making and Strategy Execution, Sixth Edition.* New Jersey: Pearson Education Inc.

Bhimani, A. (2010). *Contemporary Issues in Management Accounting.* Published by Elsevier Ltd. All rights reserved.

C Laudon, K., and P Laudon, J. (2014). Management information systems.

Coombs, H., Hobbs, D., and Jenkins, E. (2005). Management accounting: principles and applications. Sage.

Dubois, D. D., and Rothwell, W. J. (2000). The competency toolkit. Human Resource Development.

Gordon, L. A., and Miller, D. (1976). A contingency framework for the design of accounting information systems. In Readings in accounting for management control (pp. 569-585). Springer, Boston, MA.

Gordon, L. A., & Narayanan, V. K. (1984). Management accounting systems, perceived environmental uncertainty and organization structure: an empirical investigation. Accounting, organizations and society, 9(1), 33-47.

Gul, F. A., Glen, W., and Huang, A. R. (1993). The Effects of Environmental Uncertainty, Computer Usage, and Management Accounting Systems on Small Business. Journal of Small Business Finance, 2(3), 251-271.

Hall, J. A. (2015). Accounting information systems. Cengage Learning.

Hammad, S. A., Jusoh, R., and Ghozali, I. (2013). Decentralization, perceived environmental uncertainty, managerial performance and management accounting system information in Egyptian hospitals. International Journal of Accounting and Information Management.

HassabElnaby, H. R., Epps, R. W., and Said, A. A. (2003). The impact of environmental factors on accounting development: an Egyptian longitudinal study. Critical Perspectives on Accounting, 14(3), 273-292.

J. A. O'Brien and G. M. Marakas, (2010). *Introduction To Information System.* McGraw Hill.USA.

J. A. Whitten and L. D. Bentley. 2007. *System Analysis and Design Methods.* Seventh Edition. McGraw-Hill. USA.

Kaasbøll, J., Chawani, M. S., Hamre, G. A., and Sandvand, J. (2010). Competencies and learning for management information systems. Journal of Information, Information Technology, and Organizations, 5(1), 85-98.

Loudon J P and Loudon K, C. (2016). *Management Accounting Systems Managing The Digital Firm.* 12th Edition Person Prentice Hall. USA.

McLeod, R., and Schell, G. P. (2007). Management information systems (Vol. 10). Upper Saddle River New Jersey 07458: Pearson/Prentice Hall.

Muslichah, M. (2004). The effect of contingency variables on management accounting system characteristics and managerial performance. The International Journal of Accounting and Business Society, 12(2), 47-70.

Otley, D. T. (1980). The contingency theory of management accounting: achievement and prognosis. In Readings in accounting for management control (pp. 83-106). Springer, Boston, MA.

Puspitawati, L. (2021). Strategic Information Moderated by Effectiveness Management Accounting Information Systems: Business Strategy Approach. Jurnal Akuntansi, 25(1), 101-119.

Stair, R. M., & Reynolds, G. W. (2010). Principles of information systems, course technology. Cengage Learning, Walldorf. .

Seaman, A. E., & Williams, J. J. (2006). Management accounting systems change and sub-unit performance: The moderating effects of perceived environmental uncertainty. Journal of Applied Business Research (JABR), 22(1).

Shim, J. K. (2000). Information systems and technology for the noninformation systems executive: an integrated resource management guide for the 21st century. CRC Press.

Author
Need to follow APA Style, regarding use of "and" instead of "&" and periods after first names.

thank you for this comment and we have revised it

Author
With all authors, it should start with last names like: Lomas, R and Stair, R.

thank you for this comment, and we have revised it

Schumacker, R. E., & Lomax, R. G. (2004). A beginner's guide to structural equation modeling. psychology press.

Solabomi, A. O. (2013). The Effectiveness of Management Accounting System. *British Journal of Arts and Social Sciences.* 14(2). pp. 228-224

Taleb, B. A., Hafezi, S., Taleb, B. A., and Vaezi, M. (2011). Study Of Influencing Factors In Successful Implementation Of Accounting Information Systems (AIS) On Listed Companies Of Tehran Stock Exchange (TSE).

ABOUT THE AUTHORS

Lilis Puspitawati, email: lilis.puspitawati@email.unikom.ac.id

Lilis Puspitawati, Accounting Departement, Economic and Business Faculty, Universitas Komputer Indonesia, Indonesia.

Lesi Hertati, Accounting Departement, Economic and Business Faculty, Universitas Indo Global Mandiri, Indonesia.

Wahyudin Zarkasyi, Accounting Departement, Economic and Business Faculty, Universitas Padjadjaran, Indonesia.

Harry Suharman, Accounting Departement, Economic and Business Faculty, Universitas Padjadjaran, Indonesia.

Haryono Umar, Accounting Departement, Economic and Business Faculty, Sekolah Tinggi Ilmu Ekonomi Perbanas, Indonesia

Who else as co-authors should be listed here?...

Author
this is revision for lomax R

Author
On Page 1 I see listed 5 co-authors, but here only two. Also, into the journal's system you have listed only one author. How many and wh co=-authors are?

thank you for this comment, and we have revised it

ARTICLE NEED AUTHORS ORCHID ID

Dr. Nikolay Megits
[JEECAR] Submission ORCID
To: Lilis Puspitawati

16 January 2022 01.11

Dear Lilis Puspitawati,

You have been listed as an author on a manuscript submission to Journal of Eastern European and Central Asian Research (JEECAR).
To confirm your authorship, please add your ORCID id to this submission by visiting the link provided below.

iD Register or connect your ORCID iD ☑

More information about ORCID at Journal of Eastern European and Central Asian Research (JEECAR)

If you have any questions, please contact me.

Dr. Nikolay Megits

Lilis Puspitawati
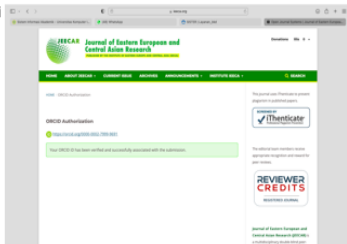Re: [JEECAR] Submission ORCID
To: Dr. Nikolay Megits

18 January 2022 15.31

Dear Dr. Nikolay Megits

Before, I say thank you very much for inform me to confirm ocrhid Id authorship, with this email I also attach proof of my orchid id confirmation

Best regards

Lilis Puspitawati

See More from Dr. Nikolay Megits

SUBMIT FINAL PROOFREAD ARTCILE

Dr. Nikolay Megits
[JEECAR] New notification from Journal of Eastern European and Central Asian Research (JEECAR)
To: Lilis Puspitawati

23 January 2022 02.37

Dear JEECAR Reader:

You have a new notification from the Journal of Eastern European and Central Asian Research (JEECAR):

There is new activity in the discussion titled "Final Proofread-Article 882" regarding the submission "The Environmental Uncertainty, Manager Competency and Its Impact on Successful Use of Financial Applications in the Covid-19 Pandemic Era".

Link: https://ieeca.org/journal/index.php/JEECAR/authorDashboard/submission/882

Best regards,
Dr. Nikolay Megits

Lilis Puspitawati
Re: [JEECAR] New notification from Journal of Eastern European and Central Asian Research (JEECAR)
To: Dr. Nikolay Megits

23 January 2022 08.55

Dear Dr. Megits.

Thank you for your email

Best regards

See More from Dr. Nikolay Megits

882 / Lilis Puspitawati et al. / The Environmental Uncertainty, Manager Competency and Its Impact · Library

Workflow   **Publication**

Submission   Review   Copyediting   Production

Round 1

Round 1 Status
Submission accepted.

Notifications

[JEECAR] Editor Decision   2022-01-12 02:55 PM

Reviewer's Attachments   🔍 Search

No Files

Revisions   🔍 Search Upload File

▸ 📄 4343 Article, 882-Layout.docx   January   Article
                                              12,
                                              2022

▸ 📄 4367 Article, revised paper lilis puspitawati.docx   January   Article
                                                            14,
                                                            2022

▸ 📄 4387 Article, 882-Lyout-Verified by Authors.docx   January   Article
                                                          15,
                                                          2022

Review Discussions   Add discussion

Name   From   Last Reply   Replies   Closed
▸ Final Proofread-Article 882   lilis   Admin   1
                                 2022-01-21   2022-01-22
                                 07:57 PM   12:35 PM

Final Proofread-Article 882   ✕

Participants Edit

Dr. Mykola (Nikolay) Megits (Admin)

Lilis Puspitawati (lilis)

Messages

Note	From
Dear Dr. Nicolay Megits	lilis
	2022-01-21 07:57
Thank You very much for information of the final proofread- article 882,	PM
furthermore I inform that the article is appropriate and there are no other	
corrections or additions from the author.	
Best Regards	
Lilis Puspitawati	
Thank you for the confirmation.	Admin
	2022-01-22 12:35
The article is scheduled for the Production stage and will be published in the Special	PM
Issue in mid of February.	
Notification will be provided.	

Add Message

Review Discussions   Add discussion

Name   From   Last Reply   Replies   Closed
▸ Final Proofread-Article 882   lilis   Admin   1
                                 2022-01-21 07:57   2022-01-22 12:35
                                 PM   PM

3. Article Published

HOME   ABOUT JEECAR ▾   CURRENT ISSUE   ARCHIVES   ANNOUNCEMENTS ▾   INSTITUTE IEECA ▾   Q SEARCH
SEARCH

The Environmental Uncertainty, Manager Competency and Its Impact on Successful Use of Financial Applications in the Covid-19 Pandemic Era

Lilis Puspitawati
Universitas Komputer Indonesia (UNIKOM) Bandung, I

Lesi Hertati
Universitas Indo Global Mandiri, Palembang

Wahyudin Zarkasyi
Universitas Padjadjaran, Bandung
ⓘ https://orcid.org/0000-0002-7999-9891

Harry Suharman
Universitas Padjadjaran, Bandung

Haryono Umar
Sekolah Tinggi Ilmu Ekonomi Perbanas, Jakarta

ABSTRACT

The purpose of this study is to investigate the conceptual model of successful use of financial applications that is influenced by environmental uncertainty and manager competence. Quantitative research is used to examination the conceptual model developed. Data collected was used as primary data by distributing questionnaires to respondents. The target population is 478 management accounting units in 118 SOEs in Indonesia. The sample size is 100 SOEs manager who selected by simple random sampling technique. The data analyzed using Structural Equation Model. The results show that the researcher's conceptual model's suitability can be tested. The environmental uncertainty variable empirically has a negative impact on success implementation of financial applications. The manager's competence variable positively affects the successful implementation of financial applications. The negative direction shown as a result of environmental influences uncertainty on the successful use of financial applications can occur. The results of the study have an important contribution in determining the success of using financial applications in SOEs companies in Indonesia, wherein daily practice, environmental uncertainty factors and manager competencies have proven to be very influential on the successful use of financial applications, especially during the COVID-19 pandemic which has not completely subsided.

Journal of
Eastern European and Central Asian Research
International Affairs · Economics · Finance · Management · Marketing
Scopus ®
Vol 9, No 1 (2022) - Special Issue
The Institute of Eastern Europe and Central Asia

📄 Article in PDF

PUBLISHED
2022-02-04

HOW TO CITE

More Citation Formats ▾

ISSUE

Vol. 9 No. 1 (2022): Journal of Eastern European and Central Asian Research

SECTION
Manuscripts

SUBMIT manuscript ▶

Open Journal Systems

ANNOUNCEMENTS

The editorial team members receive appropriate recognition and reward for peer reviews.

REVIEWER CREDITS

THE ENVIRONMENTAL UNCERTAINTY, MANAGER COMPETENCY AND ITS IMPACT ON SUCCESSFUL USE OF FINANCIAL APPLICATIONS IN THE COVID-19 PANDEMIC ERA

Lilis Puspitawati

Accounting Department, Economic and Business Faculty, Universitas Komputer Indonesia, Bandung, Indonesia

Lesi Hertati

Accounting Department, Economic and Business Faculty, Universitas Indo Global Mandiri, Palembang, Indonesia

Wahyudin Zarkasyi

Accounting Department, Economic and Business Faculty, Universitas Padjadjaran, Bandung, Indonesia

Harry Suharman

Accounting Department, Economic and Business Faculty, Universitas Padjadjaran, Bandung, Indonesia

Haryono Umar

Accounting Department, Economic and Business Faculty, Sekolah Tinggi Ilmu Ekonomi Perbanas, Jakarta, Indonesia

ABSTRACT

This study aims to investigate the conceptual model of successful use of financial applications that is influenced by environmental uncertainty and manager competence. Quantitative research is used to examine the conceptual model developed. Data collected was used as primary data by distributing questionnaires to respondents. The target population is 478 management accounting units in 118 state-owned enterprises (SOEs) in Indonesia. The minimum sample criteria use the rule of thumb. The sample size is 100 SOEs manager respondents who were selected by simple random sampling technique using a table of random numbers with the help of Microsoft Excel. The research data were analyzed using the Structural Equation Model (SEM) with the Lisrell 8.5 software tool. The results show that the researcher's conceptual model's suitability can be tested. The environmental uncertainty variable empirically has a negative impact on the successful implementation of financial applications. The manager's competence variable positively affects the successful implementation of financial applications. The negative direction shown as a result of environmental influences uncertainty on the successful use of financial applications can occur. An uncertain business environment can be the cause of failure to use financial applications. The improving business environment will further increase the successful use of financial applications. The results of the study have an important contribution in determining the success of using financial applications in SOEs companies in Indonesia, wherein daily practice, environmental uncertainty factors, and manager competencies have proven to be very influential on the successful use of financial applications, especially during the COVID-19 pandemic which has not

entirely subsided.

INTRODUCTION

Uncertainty in the business environment that is increasing rapidly and continuously causes the company to make various breakthroughs in adjusting relevant business conditions. The breakthroughs including business strategy and a better management control system. This condition is exacerbated by the Covid-19 outbreak that has hit the world. It has spawned new social distancing habits that have the impact of limiting human interaction in daily activities. In addition, it's also hampering various business sectors. The strongest impact is on the transportation, tourism, trade, and industry sectors. Other impacts have creating decreased demand for products and services; rising unemployment and inflation; economic downturn in various countries; balance of payments and increased crime in society. This new habit has triggered various companies to take advantage of the use of Information technology (IT) through optimizing the use of financial applications is one of the right solutions to drive the economy in various industrial sectors. Nowadays, applications have become very important, and humans have become dependent on them. Managers' skills in using financial applications are needed to keep the business running smoothly. Adequate Manager competencies support the successful use of financial applications (Hall, 2015).

Many businesspeople need IT to support business decision-making so that organizations can survive in the face of an uncertain business environment (Loudon & Loudon, 2016). The use of IT in business is generally applied through financial applications, conceptually known as accounting information systems (Shim, 2000). An accounting information system, or what is known as a financial application, is a collection of users/people, data, processes, and information technology that are integrated to produce information needed in the decision-making process (J A Whitten and L D Bentley. 2007). In practice, the Management Accounting Information System (MAIS) is better known as a financial application.

MAIS is designed to adapt to complex, uncertain, and turbulent environmental conditions (Stair & Reynolds, 2010; Coombs et al., 2005). MAIS functions in providing information. Accounting is needed by managers in controlling business activities and reducing environmental uncertainty in achieving organizational goals (Atkinson et al., 1998; Gordon & Miller, 1976). A contingency framework for the design of accounting information systems. In Readings in accounting for management control (pp. 569-585). Springer, Boston, MA.1976). Various factors can determine the effective use of MAIS in an organization. An effective MAIS is characterized by the production of quality accounting information used by managers in carrying out the functions of planning, organizing, actuating, controlling, and decision making. The contingency approach proposed by (Otley, 1980) shows that the characteristics of accounting information may not always be the same for every organization, and other factors affect the level of need for accounting information, namely environmental uncertainty, technological complexity, task uncertainty, strategy uncertainty, and corporate strategy and manager competence.

Environmental uncertainty is a complex, uncertain external environmental condition or environment in times of turbulence that can potentially change the company's operational system (Otley, 1980).

Management accounting information systems are influenced by the environment and adaptable to changing environmental conditions to achieve competitive advantage (Loudon J P and Loudon K C. 2016). The use of applications in a business is closely related to environmental uncertainty. Managers cannot carry out their functions properly in uncertain environmental conditions, resulting in ineffective use of financial applications because managers wait for the right time to execute strategic decisions.

Planning prepared by managers in conditions of high environmental uncertainty will be ineffective because managers do not have adequate ability to predict conditions in the future. Managers will fail to use financial applications provided by the company if managers can't afford not to have adequate competence (O'Brien & Marakas. 2010). Manager competence is the knowledge, skills, and experience possessed by managers to achieve strategic goals and achieve competitive advantage. Managers must have adequate knowledge of Business & Management, computers/IT, and Information Systems in carrying out their functions to use information system applications provided by the company. Furthermore McLeod, R., & Schell, G.P (2007), states that knowledge fades if it is not used, competence is like the glue that binds existing businesses. Competence will increase in quality if used frequently, in contrast to physical assets that decrease in economic value over time. Therefore, the competence of managers needs to be improved to support managers in carrying out their functions (Dubois & Rothwel, 2000). Managers know better how to work financial applications well. Financial applications will be successfully implemented if managers are skilled in using them (Laudon, K., & Laudon, J., 2014).

Several previous research findings focus on providing empirical information on the impact of environmental uncertainty on the effectiveness of financial applications. Research by Gul, et al. (1993) found a moderate negative effect of environmental uncertainty on the use of financial applications and the performance of MSME managers in Hong Kong. Then, Gordon & Narayanan (1984) conducted a study on 34 manufacturing companies in Kansas and Missouri, USA, proving that when environmental uncertainty increases, the quality of financial applications increases ineffectively in 34 manufacturing companies in Kansas and Missouri, USA. Furthermore, Bhimani (2010) found that environmental uncertainty factors affect MAIS/financial applications in Siemens company electronics and electrical components industry in London. According to Said, A. A., HassabElnaby, H. R., & Wier, B (2003), environmental uncertainty is negatively correlated with the effectiveness of Financial Applications in Egypt. In line with this, research conducted by Seaman & Williams (2006) found empirical evidence that environmental uncertainty can hinder the use of financial applications (MAIS) in 116 small and medium-sized manufacturing companies in Singapore. According to Agbejule (2005), environmental uncertainty interacts with management accounting information systems. High environmental uncertainty causes financial application quality (MAIS) to below. Hammad, et. al (2013) proves that integrated environmental uncertainty is to measure the extent to which contribution of important factors in designing an effective and efficient financial application (MAIS) with a unit of analysis in several hospitals in America. The research results of Solabomi (2013) showed evidence of a moderating effect from environmental uncertainty chaos which impacts the effectiveness decreasing of financial applications (MAIS). The research conducted by Andesto R (2016) prove that the dynamically changing environmental uncertainty affects the management accounting information system in advertising companies in Indonesia.

The study results conducted by Taleb et. al (2011) prove that manager competence is the most influential factor on the quality of financial application (MAIS) in companies listed on the Tehran Stock Exchange. Furthermore, Kaasbøll et. al (2010) found that low competence impacts financial application (MAIS) that often fails. Competence of management accounting system users is required to use computerization. At the same time, knowledge of MAIS represents work competencies. In contrast, knowledge and computer literacy are based on explicit

concepts based on science or technology in companies operating in the health sector in Malawi. Research by Muslichah (2004) provides empirical evidence that competence affects the characteristics of Financial application (MAIS) and managerial performance. Expertise in modifying or designing relevant and timely financial applications (MAIS) in an organization to accelerate managers' information needs. The survey was conducted on managers of private companies and manufacturing industries in Malang. Furthermore, Research by Puspitawati (2021) shows that user competence is very helpful for managers in completing work responsibilities. When managers obtain timely information for decision making, company managers feel satisfied with surveys on SOEs in the city of Bandung.

Previous researchers have succeeded in proving the existence of environmental uncertainty and manager competence in increasing the effectiveness of financial applications in various companies in the world, and various previous studies have shown that environmental uncertainty and manager competence are the most important variables in the successful use of financial applications and their effect has been proven empirically. However, there has been no researcher who has tested the conceptual model by collaborating the variables of the influence of environmental uncertainty and manager competence on the effectiveness of using financial applications on SOEs Companies in Indonesia.

Therefore, based on the results of previous studies, this study aimed to examine the effect of the conceptual model on the successful use of financial applications in Indonesian state-owned companies influenced by environmental uncertainty factors and manager competence. Based on these objectives, the novelties of this research are: 1) expanding and elaborating the results of previous research by combining the variables of environmental uncertainty and manager competence into a conceptual model that can be used to predict/test the success of using financial applications in Indonesian state-owned companies; 2) the conceptual model being tested by researchers that have never been tested by previous researchers on the population and sample that researchers use today; 3) a proven conceptual model that can be used to predict MAIS uncertainty solutions in SOEs companies in Indonesia.

METHODOLOGY
Research Object
The objects studied in this study are Environmental Uncertainty, Manager Competence, and the Successful Management Accounting Information Systems, which are proxied by financial applications. The data were analyzed using descriptive and quantitative methods. This study uses three variables are:

- Environmental uncertainty (X1), Dimensions and indicators:
  1) Environmental Complexity
     a) Customer Complexity.
     b) Supplier Complexity
     c) Competitor Complexity.
     d) Complexity of Financial Institutions
  2) Environmental Change.
     a) Social transformation.
     b) Technology changes.
     c) Economic Change.
     d) Government Changes.
- Competency Manager (X2), indicators:
  1) Knowledge consists of:
     a. Experience in a specific field.
     b. Proficient in a certain field.
  2) Skills, Indicators:
     a. Ability to motivate others.
     b. Ability to understand other people
  3) Work Management, Indicator
     a. Skills that can lead to superior performance.
     b. Skills that can produce good performance.
  4) Leadership, Indicators:
     a. Leadership capable of influencing others.
     b. Leadership capable of achieving one or more goals

- Successful Financial accounting Application (Y), Dimensions and Indicators are:

  1) Integration, Indicators:

     a. Can interact between components

     b. Can interact between sub-systems

  2) Flexibility, Indicators:

     a. Can adapt to user needs

     b. Can adapt to changing conditions

  3) Accessibility, Indicators:

     a. Easily accessible

     b. Can be accessed anywhere

  4) Formalization, Indicators:

     a. Have formal rules (written)

     b. Have good targets.

  5) Media richness, Indicators:

     a. Can communicate perfectly

     b. Can overcome challenges.

Population and Sample

This study uses primary data obtained through the distribution of questionnaires and interviews. Furthermore, data testing is carried out using validity and reliability tests. The unit of data in this research is 117 SOEs companies in Indonesia, and the unit of observation is management accounting managers in 4 (four) departments in SOEs companies (accounting & finance, Marketing/Sales, HR, and IT), so the population size in this study is 468 SOEs managers.

Statistical Test Tool

This study aims to investigate the effect of unobserved variables in the structural equation model proposed in the study; thus, the data analysis used in this study is the Covarian Based-Structural Equation Model

(CB-SEM) via Lisrell 8.5 software. A minimum data requirement must be provided in using the Lisrell software. According to Lomax (Lomax & Schumacer, 2010), it is agreed that 100 to 150 subjects are sufficient minimum sample size for testing the structural equation model using the Covariant Structural Equation Model (CB-SEM). Based on these requirements, the sample size in this study was 246 SOEs managers who were determined through a simple random sampling technique. Randomization of the selected respondents was done through a table of random numbers using MS Excel.

Data analysis

Deductive and inductive reasoning techniques were used to analyze the data that the researcher had successfully collected. Deductive reasoning in this research is carried out by examining various references related to the variables studied. Researchers collect theories and previous research results to develop a conceptual model to be tested. Researchers carry out inductive reasoning through a logical thinking process that begins with observation and data collection to conduct evidence and draw conclusions that can be generalized based on facts (in this case, phenomena) that are specific.

RESULTS

As the Research Result, from the 468 respondents who were given a questionnaire, 286, the study's response rate was 61.2 %. This study used the Maximum likelihood method to test the parameters used in the structural equation model. The results of the parameter estimation test for the structural equation model in this study can be described as follows:
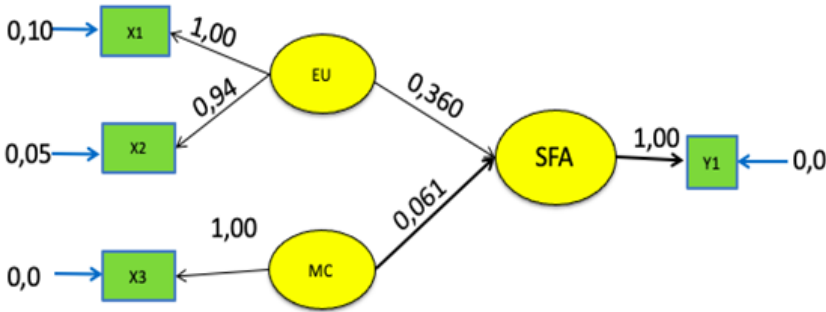
Figure 1: SEM Full Model

Source: Authors work

Based on Fig. 1, The structural equation model for the effect of environmental uncertainty as well as manager competence on the successful use of financial applications, with the following descriptions:

1. The increasing 1 unit of environmental uncertainty will reduce managers' success of using financial applications by 0,360 units.
2. The increasing 1 unit of Manager Competency will increase managers' success of using financial applications by 0,061 units.

The structural equation model of the impact of environmental uncertainty and manager's competence on the successful use of financial applications is formulated as follows:

$$SFA = -0.360 \, EU + 0.061 \, MC \qquad (1)$$

Subsequently, several stages of testing were carried out on the concept of the model proposed in the study with the following results:

1. The evaluation findings of the overall fit of the model for the conceptual model studied in this study are shown in Table 1 as follows:

Table 1: The Model's Overall Fit

Goodness of Fit Index	N Cut-off	Count	Result
Chi-Square	p-value >0.05	X2=23.8434 p-value= 0.2022	Fit
RMSEA	< 0.05	0.05393	Good Fit
GFI	> 0.90	0.9487	Good Fit

Source: Lisrell 8.5 Software

Indicator Relevance Evaluation Results

The indicator relevance test on reflective indicators in the environmental uncertainty and financial application quality variables is carried out. The results of the dimensional validity test can be seen from the factor loading value between their constructs and the dimensions, within the p-value criterion being less than 0.05. The relevance test shows the P-value of all reflective indicators tested in this study is less than 0.05. It can be stated that all reflective indicators in this study have a good relevance value (Source: a result of calculating the score component with the R program

Dimensional Relevance Evaluation Results

Dimensional relevance testing is carried out on variables with formative dimensions in the manager competence variable and the

Successful use of the financial application variable. Same as testing the relevance of indicators, the relevance of dimensions can be seen from the P-value must be smaller than the significance level (0.05). The relevance test that P-value of all formative Dimension tested in this study is less than 0.05, so that it can be stated that all formative dimensions in this study have a good relevance value (the result of calculating the score component with the R. program)

Testing Indicator Validity and dimensional validity

1. Validity testing shows that all reflective indicators have a 0.05 or less as a p-value so that all indicators can be accurately measured by the measuring instrument (questionnaire).
2. The test results of the validity of the dimensions is known that each test for all dimensions produces a p-value smaller than 0.05. Each dimension is declared to have been accurately measured by the measuring instrument.

Indicator Reliability Test Results & Dimensions

The dependability of the test findings shows that entirely of the indicators and dimensions employed to have an R2 value greater than 0.5. All indicators and dimensions otherwise consistent (reliable) measured by the measuring instrument, except job grouping indicator (X10) on the dimensions of knowledge declared inconsistent measured by the measuring instrument.

Composite Reliability Test Results.

Variables with the reflective measurement model and all dimensions having a Construct Reliability (CR) value greater than 0.6 and an Extract variance (VE) value more than 0.5 for all dimensions as well as variables with the reflective measurement model in the measuring instrument is said to be consistent (reliable) in this research.

Structural Model Evaluation Results.

The structural model can be described in Table 2 below:

Table 2: Structural Model Evaluation

Consequence	Reason	Std Estimate	Estimate	Std Error	Z $_{value}$	P $_{Value}$	R ^{2}
SFA	EU	0.32	0.360	0.20	1.81	0.035	Sig
	MC	0.06	0.061	0.07	0.86	0.196	Non Sig

Source: Authors work

Based on the information from Table 2, the interpretation of the evaluation results of the structural equation model can be explained as follows:

1. The magnitude of the effect of the environmental uncertainty variable on the quality of Financial application is 0.32, which means that each increase in environmental uncertainty by 1 standard deviation results in a decrease in the quality of Financial application by an average of 0.32 standard deviations with the assumption that other variables are constant.
2. The magnitude of the influence of manager competence on Successful use of Financial application is 0.06, which means that for

every 1 standard deviation increase in manager competence, the quality of financial application will increase by an average of 0.06 standard deviations assuming other variables are constant

Hypothesis test.

Hypothesis 1: Environmental uncertainty affects the Successful use of Financial application The statistical hypothesis is described as follows:

$H_0 : \gamma_{1.1} \geq 0$ There is no influence of Environmental   (2) Uncertainty on the Successful use of

Financial application

$H_1 : \gamma_{1.1} < 0$ There is an influence of   (3)
Environmental
Uncertainty   on
the Successful use of
Financial application

Based on the calculation of the p-value, 0.32 is greater than 0.05, so Ho is rejected, meaning that environmental uncertainty affects the Successful use of financial applications.

Hypothesis 2: Manager's competency affects the Successful use of Financial Application; the Statistical hypothesis is described as follows:

$H_0 : \gamma_{1.2} \geq 0$ There is no influence of manager competency on the Successful use of Financial Applications   (4)

$H_1 : \gamma_{1.2} < 0$ There is an influence of manager competency on the Successful use of Financial Applications   (5)

The statistical hypothesis is described as follows: Based on the calculation of p-value of 0.06, is more than 0.05, then Ho is rejected, meaning that the manager competency has effects on the Successful use of Financial application.

DISCUSSION AND CONCLUSION

Based on the results of the statistical output based on the Structural Equation Model, it is known that the theoretical model proposed in this study has been tested, in the sense that the dimensions used in this study have accurately measured the variables of environmental uncertainty, manager competence and Successful use of financial applications. Research indicators have correctly measured the dimensions used, and the variations in the independent variables studied. The environmental uncertainty variable and manager's competence can be used to predict the variations in the Successful use of financial application variables.

The Effect of Environmental Uncertainty on the Successful Application of Financial Applications

Environmental uncertainty is a condition where individuals cannot predict events that will occur in a place that can be caused by extraordinary events or shocks that hit a place that impacts changes in the business and economic environment where the extraordinary event takes place. The current Covid-19 outbreak in all parts of the world had a significant impact on the business environment around the world. Various business organizations simultaneously optimize the use of financial applications to support sluggish businesses by empowering online transactions and providing financial accounting information and management accounting information that various users need for various decisions.

Increased environmental uncertainty can also prove the use of financial applications to be increasingly ineffective. The existence of low-quality management accounting information causes managers to be unable to rely on information generated from financial applications to predict future conditions. This concept is evidenced through the responses of respondents who show that the application of an up to date service system in order to provide maximum service to customers, competitors, and suppliers is deficient, and the application of an up to date service system to financial institutions related to changes in foreign exchange conditions is still very low, this shows the company has not been able to deal with the complexity of the environment that has occurred so far.

The respondents' answers also show that companies are currently unable to cope with environmental changes as a result of the company's involvement in the following developments in the economic environment, information technology, social and government policies is still very low. Therefore, companies do not have adequate information to predict future conditions. These two things show that Indonesian SOEs have been unable to deal with environmental changes that occur due to not providing up-to-date services to stakeholders, and manager participation is still low in following environmental changes, meaning that managers choose to be in a comfort zone with current conditions.

The study's findings show that there is a significant negative relationship between the successful use of financial applications in

Indonesian state-owned enterprises and environmental uncertainty, meaning that when environmental conditions are increasingly out of control, users in this case managers will limit the use of financial applications so that the provision of quality accounting information will decrease. Additionally, The this study findings are in line with previous researches conducted by (Gul, et al., 1993; Gordon & Narayanan, 1984; Bhimani, 2010; HassabElnaby, et al., 2003; Seaman & Williams, 2006; Agbejule, 2005; Hammad, et al., 2013; Solabomi, 2013; Andesto, 2016) with empirical evidence of environmental conditions that uncertainty is the cause of failure to use financial applications in various companies in various countries. This study also proved the theory stated by (Otley, 1980; Loudon J P and Loudon K C. 2016), that the successful use of financial applications will greatly depend on the company's environmental conditions. Unstable environmental conditions cause managers as users of financial applications to temporarily stop using the application until the time is right for reuse. Conditions like this can occur because the manager as a user can execute an activity in order to produce the appropriate output.

Analysis of the Influence of Manager Competence on the Successful Implementation of Financial Applications

Manager competence is an inherent ability of managers in managing an organization which is characterized by their knowledge, skills, work management, and leadership. The competencies possessed by managers strongly influence the success of using financial applications. Competent managers will be proficient in using, managing, adjusting, controlling, and providing solutions to obstacles and changes that occur in the use of financial applications in the company.

Based on the test result of the structural equation model for the impact of managerial competence on the successful use of financial applications, it shows that the increasing of manager competence also increases the success of using financial applications by SOE managers in Indonesia.

The results of the description variable support this by research respondents, which show that SOEs managers in Indonesia do not yet have adequate manager knowledge in carrying out their work, and manager participation in training activities is still low. On the other hand,

managers also do not have a good ability to motivate and understand the conditions of their subordinates. Then, managers have not been able to build good work management. Furthermore, in terms of leadership, managers have also not been able to apply a good leadership pattern, so they have not been able to fully influence their subordinates to be able to carry out activities as expected by managers.

Respondents also stated that the success of using financial applications in SOEs is still in a low condition, meaning that the use of these applications is available in the company but is still a complementary obligation not to support daily operational activities. This condition shows that financial applications in SOEs have not been fully implemented successfully.

This study proves that managers with adequate competence will increase the success of using financial applications in SOEs in Indonesia. Due to adequate competence, managers have good knowledge and expertise in operating financial applications provided by the company, which will ultimately increase the company's success in using financial applications. The findings are in line with previous research. (Solabomi, 2013; Andesto, 2016; Atkinson et al., 1998; Otley, 1980), This shows that adequate managerial competence has succeeded in the successful use of financial applications in various companies globally.

This study indicates that Environmental uncertainty is triggered by environmental complexity and environmental changes that occur in a place. The increasing uncertainty in the environment impacts the success of using financial applications to decrease. Manager competence can be characterized by the attachment of knowledge, skills, work management, and leadership in a manager. This study proved that managers who do not have adequate competence are the cause of the failure of successful implementation of financial applications in companies.

REFERENCES

Agbejule, A. (2005). The relationship between management accounting systems and perceived environmental uncertainty on managerial performance: a research note. Accounting and business research, 35(4), 295-305.

Andesto, R. (2016). The influence of perceived environmental uncertainty and business strategy on management accounting system (survey on the Indonesia advertising companies). European Journal of Accounting, Auditing and Finance Research, 27-36.

Atkinson, A. A., S, M. R., and Young, S. M. (1998). *Management Accounting: Information for Decision Making and Strategy Execution, Sixth Edition*. New Jersey: Pearson Education Inc.

Bhimani, A. (2010). *Contemporary Issues in Management Accounting.* Published by Elsevier Ltd. All rights reserved.

C Laudon, K., and P Laudon, J. (2014). Management information systems.

Coombs, H., Hobbs, D., and Jenkins, E. (2005). Management accounting: principles and applications. Sage.

Dubois, D. D., and Rothwell, W. J. (2000). The competency toolkit. Human Resource Development.

Gordon, L. A., and Miller, D. (1976). A contingency framework for the design of accounting information systems. In Readings in accounting for management control (pp. 569-585). Springer, Boston, MA.

Gordon, L. A., & Narayanan, V. K. (1984). Management accounting systems perceived environmental uncertainty and organization structure: an empirical investigation. Accounting, organizations and society, 9(1), 33-47.

Gul, F. A., Glen, W., and Huang, A. R. (1993). The Effects of Environmental Uncertainty, Computer Usage, and Management Accounting Systems on Small Business. Journal of Small Business Finance, 2(3), 251-271.

Hall, J. A. (2015). Accounting information systems. Cengage Learning.

Hammad, S. A., Jusoh, R., and Ghozali, I. (2013). Decentralization perceived environmental uncertainty, managerial performance and management accounting system information in Egyptian hospitals. International Journal of Accounting and Information Management.

HassabElnaby, H. R., Epps, R. W., and Said, A. A. (2003). The impact of environmental factors on accounting development: an Egyptian longitudinal study. Critical Perspectives on Accounting, 14(3), 273-292.

Kaasbøll, J., Chawani, M. S., Hamre, G. A., and Sandvand, J. (2010). Competencies and learning for management information systems. Journal of Information, Information Technology, and Organizations, 5(1), 85-98.

Loudon J P and Loudon K, C. (2016). *Management Accounting Systems Managing The Digital Firm*. 12th Edition Person Prentice Hall. USA.

McLeod, R., and Schell, G. P. (2007). Management information systems (Vol. 10). Upper Saddle River New Jersey 07458: Pearson/Prentice Hall.

Muslichah, M. (2004). The effect of contingency variables on management accounting system characteristics and managerial performance. The International Journal of Accounting and Business Society, 12(2), 47-70.

O'Brien, J. A. and G. M. Marakas. (2010). *Introduction To Information System*.McGraw Hill:USA.

Otley, D. T. (1980). The contingency theory of management accounting: achievement and prognosis. In Readings in accounting for management control (pp. 83-106). Springer, Boston, MA.

Puspitawati, L. (2021). Strategic Information Moderated by Effectiveness Management Accounting Information Systems: Business Strategy Approach. Jurnal Akuntansi, 25(1), 101-119.

Stair, R. M., & Reynolds, G. W. (2010). Principles of information systems, course technology. Cengage Learning, Walldorf. .

Seaman, A. E., & Williams, J. J. (2006). Management accounting systems change and sub-unit performance: The moderating effects of perceived environmental uncertainty. Journal of Applied Business Research (JABR), 22(1).

Shim, J. K. (2000). Information systems and technology for the noninformation systems executive: an integrated resource management guide for the 21st century. CRC Press.

Schumacker, R. E., & Lomax, R. G. (2004). A beginner's guide to structural equation modeling. psychology press.

Solabomi, A. O. (2013). The Effectiveness of Management Accounting System. *British Journal of Arts and Social Sciences*. 14(2). pp. 228-224

Taleb, B. A., Hafezi, S., Taleb, B. A., and Vaezi, M. (2011). Study Of Influencing Factors In Successful Implementation Of Accounting Information Systems (AIS) On Listed Companies Of Tehran Stock Exchange (TSE).

Whitten, J. A. and L. D. Bentley. 2007. *System Analysis and Design Methods*. Seventh Edition. Mc.Graw-Hill. USA.

ABOUT THE AUTHORS

Lilis Puspitawati, email: lilis.puspitawati@email.unikom.ac.id

Lilis Puspitawati, Accounting Department, Economic and Business Faculty, Universitas Komputer Indonesia, Indonesia.

Lesi Hertati, Accounting Department, Economic and Business Faculty, Universitas Indo Global Mandiri, Indonesia.

Wahyudin Zarkasyi, Accounting Department, Economic and Business Faculty, Universitas Padjadjaran, Indonesia.

Harry Suharman, Accounting Department, Economic and Business Faculty, Universitas Padjadjaran, Indonesia.

Haryono Umar, Accounting Department, Economic and Business Faculty, Sekolah Tinggi Ilmu Ekonomi Perbanas, Indonesia