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Top Management Support and Management Accounting System Quality: The Mediating Role of Work Involvement

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Abstract

This study aims to examine the direct effect of top management support and the mediating role of work involvement on the quality of the Management Accounting System (MAS) within the Multipurpose Cooperative (KSU) Talenta Kupang. The research utilized a sample of 116 KSU employees. Data were analyzed using path analysis through Structural Equation Modeling (SEM), facilitated by SmartPLS version 3.0. The findings reveal that: (1) top management support has a direct and positive influence on MAS quality; (2) top management support has a direct and significant positive effect on work involvement; (3) work involvement has a direct and significant positive impact on MAS quality; and (4) work involvement mediates the relationship between top management support and MAS quality.

1. Introduction

Management Accounting Systems (MAS) play a critical role in supporting information management and decision-making processes within organizational settings. A high-quality MAS enables management to access accurate, relevant, and timely information essential for planning, controlling, and evaluating organizational performance. In the context of cooperatives, MAS quality is particularly important due to their often complex organizational structures and unique informational requirements (Garlinintya, Pau, & Foenay, 2018). Talenta Kupang, in particular, demonstrates a distinct need for a robust MAS to meet its operational and strategic demands. The quality of such systems is significantly influenced by the extent of support provided by top management throughout the development, implementation, and maintenance phases.

Despite the recognized importance of MAS quality, there is still limited empirical evidence exploring the organizational factors that influence it, particularly in the context of cooperatives in developing regions. Among these factors, top management support has been widely acknowledged as a critical driver of successful system implementation and performance. However, the mechanism through which top management support enhances MAS quality remains

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underexplored. It is essential to understand not only the direct effects but also the potential mediating variables that can strengthen or explain this relationship.

One such mediating factor is work involvement, which reflects the degree of psychological identification an employee has with their job. Employees who are highly involved in their work are more likely to engage with organizational systems, provide relevant feedback, and contribute to continuous improvement. Prior research suggests that when top management actively supports employees and involves them in system-related processes, it can enhance their engagement, which in turn may lead to better system outcomes. Therefore, investigating the mediating role of work involvement offers valuable insights into how organizations can improve the effectiveness of their MAS through strategic management practices.

2. Materials and Methods

Theoretical Background and Hypothesis Development

Top management support refers to the efforts made by an organization's senior leadership in supporting the development and implementation of Management Accounting Systems (MAS) (Renoat, Batilmurik, & Latupeirissa, 2022). This support may take the form of resource allocation, the establishment of supportive policies, and a sustained commitment to promote the acceptance and utilization of MAS across all organizational levels. While top management support is generally assumed to influence MAS quality directly, some studies suggest that its effect may be mediated by other organizational variables. Previous research has shown that top management support positively impacts MAS quality (D. K. N. Siregar, 2023; Wijayanti, Kuntadi, & Pramukty, 2023). Based on these findings, the following hypotheses are proposed:

- **H1**: Top management support has a positive and significant effect on MAS quality.
- **H2**: Top management support has a positive and significant effect on employee work involvement.

One potential mediating variable that could strengthen the relationship between top management support and MAS quality is employee work involvement. This refers to the active participation of cooperative employees in the development, implementation, and evaluation of MAS (N. M. Siregar, Harahap, & Halim, 2023). Higher levels of work involvement are likely to enhance MAS adoption and usage, as well as improve the quality of the information it generates (Laksmi, 2023; Wiranata, 2023). Accordingly, the following hypothesis is proposed:

- **H3**: Work involvement has a positive and significant effect on MAS quality.

Given the scarcity of studies focusing on cooperatives—particularly in the Indonesian context—this research seeks to address this gap by investigating the impact of top management support on MAS quality at KSU Talenta Kupang, while considering the mediating role of work involvement. Therefore, a final hypothesis is proposed:

- **H4**: Work involvement mediates the relationship between top management support and MAS quality.

This study is expected to yield valuable insights for cooperative managers and practitioners. It also aims to inform the development of effective management policies and practices to improve MAS quality at KSU Talenta Kupang and similar cooperative institutions.

Research Methodology

This study employs a quantitative approach with an explanatory research design. According to Field (2013), quantitative research is characterized by the use of numerical data and statistical analysis to test hypotheses. Explanatory research, as defined by Stebbins (2001), investigates the causal relationships between variables and seeks to identify the nature and patterns of those relationships.

Data were collected using a structured questionnaire distributed to employees of KSU Talenta Kupang. The analysis utilized path analysis within the framework of Structural Equation Modeling (SEM), implemented through SmartPLS version 3.0. This approach allows for testing both direct and mediating effects among the study variables.

State of the Art and Novelty

The significance of MAS in facilitating decision-making and managing organizational information has been widely recognized in accounting literature. Previous studies have consistently emphasized the role of top management support in enhancing MAS quality through mechanisms such as resource provision, policy direction, and leadership commitment.

For instance, Hsieh, Chen, Tseng, and Lin (2018) found that top management support significantly influenced the quality of MAS-generated information in Taiwanese manufacturing firms. Similarly, Ali, Li, Khan, Shah, and Ullah (2021) reported that in Chinese technology firms, top management support promoted MAS adoption, ultimately improving organizational performance.

Despite these findings, studies examining this relationship in the cooperative sector remain scarce. While Ngo (2021) explored factors influencing MAS adoption in Swedish agricultural cooperatives, the study did not explicitly address the role of top management support. Thus, this research contributes to the literature by focusing specifically on the cooperative context in Indonesia.

Furthermore, this study introduces employee work involvement as a mediating variable, offering a more comprehensive understanding of the pathway through which top management support affects MAS quality. Although this mediator has been explored in other sectors, such as private companies in Malaysia (Chen, Richard, Boncoeur, & Ford Jr., 2020), its role in cooperatives remains under-investigated. Work involvement, which encompasses employees' emotional and cognitive engagement with their tasks, is posited here as a key mechanism that links leadership support with system quality improvements.

The insights generated by this research can inform cooperative management about the dual importance of leadership commitment and employee engagement in fostering high-quality accounting systems.

Previous Research Overview

1. **Top Management Support and MAS Quality**: Prior research consistently demonstrates that strong top management support fosters the successful implementation and quality of MAS.
2. **Industrial Context Evidence**: In manufacturing and technology industries, top management support has been shown to enhance MAS information quality and contribute to organizational performance.
3. **Research Gap in Cooperatives**: However, studies examining these dynamics in cooperative organizations are limited and often overlook the specific role of top management in MAS development.
4. **Top Management and Work Engagement**: There is also evidence suggesting a positive relationship between leadership support and employee job engagement, where supportive leadership boosts motivation and involvement.

5. **Mediating Role of Work Involvement**: Some studies further indicate that work involvement mediates the relationship between top management support and MAS outcomes, highlighting its strategic role in organizational system quality.

Population and Sampling

The population of this study consists of 116 employees of KSU Talenta Kupang. The sample was determined using Slovin's formula at a 5% margin of error, following Sugiyono (2010), to ensure sufficient statistical power for the analysis. The calculation is as follows.

n=N/(1+N (d)^2)

n=116/(1+116 (0.05)^2)=116/(1+1.29)= 191.42=89.92

Based on the calculation, the number of samples in this study was 90 employees who were referred to as respondents.

Instrument Measurement

The measurement model for this study utilized established scales for each construct. The **Top Management Support** variable was adapted from Ragu-Nathan, Apigian, Ragu-Nathan, and Tu (2004), and includes the following indicators: (1) quality of decisions, (2) acceptance of decisions, (3) satisfaction with the decision-making process, and (4) development of participant expertise. The **Management Accounting System (MAS) Quality** variable was measured using the framework developed by Chenhall and Morris (1986), which comprises: (1) timeliness, (2) aggregation, and (3) integration of information.

Job Involvement was assessed using the scale proposed by Schaufeli, Bakker, and Salanova (2006), which captures the level of psychological engagement and participation in work-related tasks. All items were measured using a five-point Likert scale, as recommended by Dawes (2008), ranging from 1 (strongly disagree) to 5 (strongly agree).

Data Analysis

Data analysis was conducted in two stages. The first stage involved descriptive statistical analysis to determine the mean score for each survey item, providing an overview of respondents' perceptions. In the second stage, inferential analysis was performed using path analysis within the Structural Equation Modeling (SEM) framework, implemented through SmartPLS version 4.0. The Partial Least Squares (PLS) technique was employed to test the hypothesized relationships between variables, following standard procedures for model evaluation and hypothesis testing.

3. Results and Discussion

Respondent Profile & Measurement Model

A total of 70 respondents participated in this study, representing 78% of the targeted sample. The demographic data indicate that the majority of participants were male (43 respondents or 59%). The largest age group was 20–30 years, comprising 23 respondents (30%). In terms of educational background, most respondents held a bachelor's degree (32 respondents or 44%).

The measurement model was evaluated in terms of **convergent validity**, **internal consistency reliability**, and **discriminant validity**. Convergent validity was assessed by examining the factor loadings and the Average Variance Extracted (AVE) for each construct. According to Sarstedt et al. (2021), the minimum acceptable factor loading is 0.647, and the AVE should be at least 0.50. As presented in Table 1, all constructs met these criteria, indicating strong convergent validity of the measurement items. Furthermore, the results demonstrate that the indicators reliably reflect their respective latent constructs, supporting the robustness of the measurement model.

Table 1. Measurement Model

Variable	Loading	Alpha Cronbach	CR	AVE
Top Management Support		0.843	0.893	0.677
DTM 1 (quality decisions)	0.691			
DTM 2 (decision acceptance)	0.837			
DTM 3 (satisfaction with decision process)	0.881			
DTM 4 (building participant skills)	0.870			
Work Engagement		0.866	0.917	0.787
CC 1 (Vigor)	0.866			
CC 2 (Dedication)	0.912			
CC 3 (Absorption)	0.882			
SAM Quality		0.787	0.877	0.705
MAS Quality 1 (Timeliness)	0.744			
MAS Quality 2 (Aggregation)	0.927			
MAS Quality 3 (Integration)	0.818			

Second, internal consistency was assessed through Cronbach's alpha and Composite Reliability (CR), as recommended by Fornell and Larcker (1981). Table 1 shows that both Cronbach's alpha (α) and CR exceeded the recommended threshold of 0.70 (Sarstedt et al., 2021), confirming the construct's reliability. Although the generally accepted minimum threshold for Cronbach's alpha is 0.70, some researchers consider a value of 0.58 to be acceptable (Taber, 2018). However, a high alpha score does not necessarily indicate unidimensionality, but may indicate item redundancy.

Table 2. Discriminant Validity

	Top Management support	Work Involvement	MAS Quality
Top Management Support	(0.705)	0.552	0.385
Work Engagement	0.478	(0.811)	0.559
MAS Quality	0.262	0.539	(0.792)

Note: The diagonal values (in parentheses) represent the square root of the AVE, the values below the diagonal represent the correlation between variables, and the values above the diagonal represent the HTMT ratio.

Discriminant Validity

To establish discriminant validity, we assessed both the square root of the Average Variance Extracted (AVE) and the Heterotrait-Monotrait Ratio (HTMT). According to Fornell and Larcker (1981), the square root of the AVE for each construct should exceed the correlations between that construct and others, ensuring that each construct is distinct. Henseler et al. (2015) also suggest that the HTMT ratio should remain below the threshold of 0.90 to confirm adequate discriminant validity. Based on the results shown in Table 2, all variables met these criteria, indicating that the

constructs are empirically distinct and that the measurement model has strong discriminant validity.

Mediation Model

The analysis of the mediation model reveals several important relationships among the constructs. First, the direct influence of top management support on MAS quality was found to be 0.355. This suggests that support from senior leadership positively contributes to the improvement of the Management Accounting System (MAS), highlighting the strategic role that top-level involvement plays in system development and implementation. A supportive leadership environment likely facilitates better decision-making, more effective communication, and the allocation of adequate resources, all of which enhance MAS quality.

In addition, the influence of top management support on work involvement was recorded at 0.551. This shows that employees respond positively to strong support from their leaders by becoming more engaged in their roles. When top management is visibly committed to system improvements and staff development, employees are more likely to feel valued and motivated, which enhances their involvement in work-related activities. This increased engagement fosters a deeper emotional and professional investment in their tasks, contributing to overall system success.

The relationship between work involvement and MAS quality exhibited the highest path coefficient in the model at 0.707. This strong correlation underscores the critical role of employee engagement in ensuring high system quality. Employees who are highly involved are more likely to understand the importance of the system, follow procedures diligently, and offer meaningful feedback for continuous improvement. Therefore, work involvement should be considered a central factor in the successful implementation of accounting systems.

An indirect influence was also observed between top management support and MAS quality through work involvement, with a computed coefficient of 0.389. This value, derived from the product of the path coefficients (0.551 × 0.707), highlights the significant mediating role of work involvement. Notably, this indirect effect is even stronger than the direct effect of top management support on MAS quality (0.355), emphasizing the importance of employee engagement as a pathway through which leadership can impact system effectiveness. Organizations should, therefore, not only focus on top-down support but also on fostering environments that promote active employee involvement.

Discussion

The Influence of Top Management Support on MAS Quality

The positive influence of top management support on MAS quality is consistent with existing theories in organizational behavior and leadership. According to Robbins and Judge (2013), effective leadership at the top level facilitates the success of information systems by providing direction, resources, and motivation. In the context of MAS, managerial support ensures that sufficient infrastructure, training, and quality control mechanisms are in place. These elements are crucial in promoting adherence to standards, streamlining processes, and achieving system goals.

Furthermore, top management's involvement can act as a catalyst for cultural change within the organization. When leaders actively endorse and participate in MAS implementation, it signals the importance of the system to the rest of the organization. This kind of visible

commitment can enhance user acceptance and compliance, thereby improving the effectiveness of the system in supporting organizational decision-making.

The Relationship between Top Management Support and Work Engagement

The study also found a substantial effect of top management support on work engagement, supporting Kahn's (1990) theory of psychological engagement at work. When employees perceive that their leaders are supportive, they are more likely to feel secure and appreciated in their roles. This sense of safety enables them to invest more of themselves into their work, thereby fostering higher levels of engagement.

This finding is further reinforced by research from Albrecht et al. (2015), which emphasizes the role of organizational support in enhancing employee motivation. Supportive leadership contributes not only to the fulfillment of employees' practical needs but also to their psychological well-being. As a result, employees who feel supported are more inclined to take initiative, offer constructive suggestions, and perform at higher levels.

Job Involvement as a Mediating Variable

Job involvement was shown to mediate the relationship between top management support and MAS quality significantly. This suggests that employees who are more engaged and committed to their work serve as the crucial link between leadership and system effectiveness. Drawing on Meyer and Allen's (1991) theory of organizational commitment, it becomes evident that motivated employees act as internal champions who help translate top-level support into tangible outcomes.

This mediating role is crucial because it reflects the dual importance of both structural support and psychological investment. While managerial backing provides the resources and direction, it is employee engagement that brings systems to life. Previous research by Saks (2006) supports this finding, highlighting that engaged employees not only perform better but also exhibit stronger adherence to system protocols and quality standards.

The Impact of Work Involvement on MAS Quality

The strong direct effect of work involvement on MAS quality further underscores the vital role of employee participation in achieving successful outcomes. With a coefficient of 0.707, this relationship was the most robust in the model, suggesting that fostering a culture of engagement can significantly improve system effectiveness. This result is consistent with Harter, Schmidt, and Hayes (2002), who found that job involvement is positively linked to better work output and efficiency.

Engaged employees tend to be more proactive, detail-oriented, and committed to continuous improvement. They are more likely to use the MAS effectively, report errors or inefficiencies, and propose enhancements. Consequently, management should prioritize initiatives that encourage deep employee involvement as a strategic lever for system improvement.

Indirect Effect of Top Management Support through Work Involvement

The indirect effect of top management support on MAS quality via work involvement further validates the model proposed in this study. With an effect size of 0.389, it becomes clear that work involvement is not only a mediator but a powerful channel through which managerial support translates into system quality. This supports the findings of Schaufeli and Bakker (2004), who argue that supportive work environments increase employee engagement and result in higher performance outcomes.

Similarly, Bakker and Demerouti (2008) stress the importance of leadership in cultivating environments that promote engagement and, consequently, higher quality work. These findings imply that leaders should not focus solely on the technical or procedural aspects of system implementation. Instead, they must also pay attention to the emotional and motivational

dimensions of the workplace, ensuring that employees feel empowered and committed to their tasks.

Theoretical Implications

a) Strengthening the Theory of Management Support as a Key Factor in Information System Quality

The results of this study significantly support the theory that top management support plays a crucial role in the successful implementation and effectiveness of Management Accounting Systems (MAS). This finding aligns with the work of Robbins and Judge (2013), who argue that leadership at the top level is one of the most vital factors in the success of any information system. In the case of MAS, top management support encompasses not just the allocation of resources but also commitment to system development, ensuring that employees have the tools, training, and motivation needed to succeed. This study reinforces the notion that a strong leadership foundation leads to higher quality in system design and implementation, thus contributing to the body of literature emphasizing the importance of top management in driving the success of technological innovations.

Moreover, the results deepen our understanding of how leadership can directly influence organizational outcomes. By fostering an environment where leadership actively supports MAS, the organization can ensure that its employees understand the system's value and are more likely to engage with it effectively. Thus, the study provides empirical evidence to substantiate the leadership theories related to organizational support and its impact on information systems.

b) Job Involvement as a Strong Mediating Factor

This study also contributes to the literature by highlighting the role of job involvement as a strong mediating factor between top management support and MAS quality. According to Meyer and Allen (1991), job involvement is a critical element of employee commitment, which influences both work outcomes and overall organizational performance. The findings suggest that when top management provides support, it boosts employee engagement, which, in turn, has a substantial positive impact on the quality of MAS. This underscores the importance of psychological and emotional factors in the workplace, such as job involvement, as crucial components that mediate between leadership practices and organizational outcomes.

Furthermore, this study provides new insights into how managerial support can enhance employee involvement, which then translates into better performance. It deepens the understanding of the mechanisms that underpin the relationship between top management support and information system quality. By introducing job involvement as a mediator, this study opens avenues for further research on how engagement can be fostered in the workplace to improve system effectiveness and quality.

c) Contribution to the Relationship Model of Involvement and Management Accounting System Quality

The study also contributes to the development of a relationship model that links job involvement with the quality of Management Accounting Systems. Prior research has generally

considered job involvement as an isolated factor affecting employee performance, but this study demonstrates its central role in bridging the gap between top management support and system outcomes. The strong path coefficient (0.707) between work involvement and MAS quality reveals the significant direct impact of employee engagement on the quality of work output, emphasizing the need for future research to focus on the complex interaction between human resources and information system quality.

By integrating job involvement into the model, this study challenges traditional approaches that focus solely on technical or procedural aspects of system implementation. It proposes a more holistic approach that acknowledges the importance of employee engagement as a central variable that influences system success. This theoretical advancement can be applied to other areas of research where the relationship between leadership, employee engagement, and system performance is studied.

Practical Implications

a) The Importance of Top Management Support in MAS Implementation

The findings from this study emphasize that for organizations to successfully implement Management Accounting Systems (MAS), top management support is indispensable. The results highlight that top management should not only focus on technical and financial aspects but also on the motivational and human resources components. A clear, ongoing commitment from leadership helps ensure that employees have the necessary support, resources, and guidance to effectively utilize MAS. In practical terms, this means that organizations need to prioritize leadership training and development programs that emphasize the importance of providing support, communication, and empowerment to employees, especially during system implementation stages.

Additionally, management should be aware that their involvement is crucial throughout the lifecycle of the system, from the initial planning phase to its ongoing operation and evaluation. Ensuring continuous support can foster trust in the system and in management, which can improve adoption rates and system effectiveness in the long run. As a practical takeaway, organizations should structure leadership roles in ways that encourage active participation and visible commitment to information system projects.

b) Improving Employee Involvement for Better System Quality

This study demonstrates that enhancing employee work involvement can have a significant impact on MAS quality. Therefore, organizations should consider developing strategies that actively foster job involvement, such as offering opportunities for skill development, recognizing employee contributions, and ensuring that employees feel appreciated and valued in their roles. Training programs that focus on the strategic importance of MAS and how individual contributions tie into broader organizational goals can help employees become more engaged in their tasks.

Beyond formal training, creating a work environment where employees have a sense of ownership over the system is essential. This could involve seeking their input during the system's design phase, encouraging them to participate in decision-making processes, or providing feedback mechanisms that allow employees to contribute ideas for continuous improvement. By empowering employees and giving them a stake in the system's success, organizations can increase employee buy-in, which is crucial for maintaining high system performance.

c) Holistic Approach to Achieving MAS Effectiveness

The findings of this study advocate for a more holistic approach to achieving effective MAS implementation. This approach should integrate leadership support with strategies aimed at increasing work involvement, creating an environment where both managerial commitment and employee engagement are equally prioritized. Organizations should develop policies that not only focus on technological upgrades or procedural changes but also emphasize the importance of fostering a supportive and engaging work culture. This involves aligning leadership strategies with employee needs, ensuring that the system is user-friendly, and providing sufficient support to overcome potential resistance.

Organizations should view MAS effectiveness as the result of both technical design and human factors. Therefore, policies should be developed that address both of these aspects in tandem, ensuring that the system serves both organizational goals and employee interests. This comprehensive approach will likely lead to higher employee satisfaction, greater system utilization, and ultimately better organizational performance.

d) The Importance of the Role of Work Involvement as a Mediator in System Development

The mediating role of work involvement is another important practical implication of this study. It highlights that managers should not only focus on providing resources or technical training but also focus on fostering an environment that promotes employee engagement. Practical steps can include offering motivational programs, creating a culture of open communication, and involving employees in decision-making processes related to MAS. This not only helps build a stronger emotional connection to the system but also ensures that employees are more likely to embrace new technologies and processes.

Moreover, organizations can create policies that enhance work involvement, such as promoting team-based problem-solving, increasing autonomy, and recognizing employees' contributions to system improvements. By strategically focusing on these engagement tactics, management can ensure that employees are not just users of the system but active participants in its success. This, in turn, can lead to higher quality outputs, more efficient processes, and better overall system performance.

4. Conclusion

This study has successfully examined the complex relationships between top management support, work involvement, and the quality of Management Accounting Systems (MAS). The findings underscore the critical role that top management support plays in the enhancement of MAS quality, with a direct influence observed between top management support and MAS quality. This conclusion aligns with existing leadership theories that emphasize the importance of top management commitment and involvement in the success of organizational systems. Furthermore, the study highlights the significant mediating role that work involvement plays in strengthening the link between top management support and MAS quality, offering valuable insights into how employee engagement can contribute to higher system performance.

The results reveal that the support provided by top management is not only essential for motivating employees but also for creating a conducive environment for the successful implementation and ongoing development of MAS. Top management’s commitment to providing

resources, guidance, and motivation encourages employee involvement, which, in turn, enhances the quality of the system. This finding provides a solid foundation for future research on the role of leadership in information system development and offers practical implications for organizations aiming to improve the quality of their MAS. The study contributes to the broader literature on organizational behavior and information systems, particularly by demonstrating the indirect influence of work involvement on system quality.

In addition, this research provides valuable practical insights for organizations seeking to optimize their MAS implementation and performance. It underscores the necessity of a holistic approach that integrates both technical and human resource elements, with particular emphasis on leadership support and employee involvement. By fostering an environment where employees feel engaged and valued, organizations can not only improve the effectiveness of their MAS but also enhance overall organizational performance. As a result, managers and leaders are encouraged to invest in both leadership development and employee engagement initiatives to ensure that their information systems achieve the desired level of quality and success.

Overall, this study makes a significant contribution to the understanding of how leadership and employee engagement collectively shape the success of Management Accounting Systems. It emphasizes the need for organizations to adopt strategies that foster top management support and employee involvement, as these factors are crucial to the successful implementation and continuous improvement of MAS. Future research could expand on these findings by exploring other variables that may influence the relationship between leadership, work involvement, and information system quality, further enriching the discourse in this field.

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