

ABSTRACT

This study presents a survey of textile and garment companies in Indonesia. A total of 137 sample data of textile and garment companies in the mature stage of the organizational life cycle has been used to analyze using structural equation modeling. This study aims to examine the effect of changes in the competitive environment on organizational and contextual variables and their impact on changes in management accounting practices, changes in non-financial management accounting information and changes in organizational performance based on the organizational life cycle.

The survey involved 137 textile and garment companies located in the provinces of West Java, DKI Jakarta and Banten. For data collection, a questionnaire has been sent which includes 52 questions with an answer range of -3 to +3 which shows a decrease and increase in research variables in the sample companies. After the data was collected, AMOS 16 was used to test the proposed hypothesis.

The results of this study indicate that the mature stage of the organizational life cycle indicates that the increasing competitive environment of the company causes the use of flexible and quality manufacturing system technology to increase. In addition, environmental changes have no effect on changes in strategy and changes in organizational design.

Changes in the use of technology towards the use of technology that is flexible and quality results have an effect on changes in organizational design and changes in the use of advanced management accounting practices. These two changes in turn have an impact on changes in the use of non-financial accounting information, which in turn has an impact on increasing organizational performance.

Keywords: Environment, Technology, Organizational Design, Management Accounting Practices, Non-financial management accounting information, Performance. Organizational cycle

