

An Empirical Study of Strategic Management Accounting System Concepts to Support the Blue Economy Program

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ABSTRACT

Oceans are vital for Indonesia's economy and welfare. However, Indonesia's marine and coastal ecosystems and economic value are diminishing due to overfishing, degradation of mangroves and coral reefs, and marine debris. The latter is the challenge to the Blue Economy Program. The first action to address this challenge is improving data and measurement of its ocean resources. This study examines the concepts of strategic management accounting systems, such as Integration, Accessibility, and Flexibility of Data on Management Accounting System Quality. The research methods use quantitative by a census approach. We collected data through a questionnaire to 60 officers from the Information System Data office in the Ministry of Marine Affairs and Fisheries of Indonesia. The study finds that Integration, Accessibility, and Flexibility of Data positively impact Management Accounting System Quality. This result implies the urgent need for the improvement of good infrastructure of the digitalization data to provide the government with reliable information on national investment and policy decisions of its Oceans.

Keywords: Integration, Accessibility, Flexibility

