ENVIRONMENTAL UNCERTAINTY: TYPOLOGY OF STRATEGY AND STRATEGIC MANAGEMENT ACCOUNTING TECHNIQUES ON COMPANY PERFORMANCE

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Abstract:

Uncertain environmental conditions and typology of corporate strategy are the determining factors in improving company performance. This study aims to prove the analysis results of the typology of strategic management accounting techniques on company performance and test the role of environmental uncertainty in moderating the typology of strategies on company performance. This research is quantitative research with data collection using a survey method. The sample in this study was 237 managers of manufacturing companies listed on the Indonesia Stock Exchange (IDX). Sampling using the type of probability sampling. Data analysis in this study used the PLS-SEM (partial least square modeling) analysis method through the SmartPLS 3.0 program. There are three findings in this study, namely. First, the typology of strategy has a significant effect on company performance. Second, strategic management accounting techniques have a substantial impact on company performance. Third, environmental uncertainty has strengthened the influence of strategy typology on company performance. This study also analyzes the results of the 'Fit' contingency test for the prospector, defender, and analyzer strategy typology variables on company performance through crosstab analysis using the SPSS.25 program. Based on the results of the contingency fittest, it has been proven that when conditions of environmental uncertainty are high in a competitive environment, companies can use a strategy typology with a prospector strategy rather than a company with a defender or analyzer strategy. The fittest prospector strategy typology is more appropriate for companies to improve performance.

Keywords: Strategy Typology, Strategic Management Accounting Techniques, Environmental Uncertainty and Performance

INTRODUCTION

The Management's decisions to implement the right strategy can improve company performance. The successful implementation of strategic decisions is significant in achieving the company's goals and objectives (Said Elbanna, 2016; Saïd Elbanna et al., 2014). However, the implementation of corporate strategy is still developing a resource-based strategy model and focusing on causal knowledge, ambiguity, and social complexity factors that cause companies to still experience many failures in developing companies and even bankruptcy (Cescon et al., 2019). The company's strategy generally uses a typology of strategies to win product competition and market competition as a solution to improve company performance. The concept of a strategy typology is oriented toward the product or market changes because the strategy typology emphasizes more on the integrative component (Cadez & Guilding, 2012; Miles et al., 1978). According to Anwar & Hasnu (2016), there is no difference between the average strategic types, except for the company's performance measured by return on assets.

Many companies use a strategy typology in the form of a defender and prospector strategy typology to improve performance. The unexpected earnings growth of prospector companies is

greater than that of defender companies. Likewise, the prospector company's profit growth is higher than the defender-type company. Likewise, the average sales of prospector companies are higher than defender companies, and the dividend payout ratio and return on investment of prospector companies are more minor than defender companies (Purba et al., 2019; Sudaryati & Amelia, 2015). Miles et al. (1978) stated that companies that implement different strategies could produce the best performance in the same environment. Strategic management accounting can support the typology of strategies to improve company performance. Management accounting has a role develop a company strategy because there is an alignment of the management accounting system with a strategy to improve company performance (Soheilirad & Sofian, 2016). Another view from previous research reveals that strategic management accounting is one of the factors in improving company performance. Strategic management accounting is a determining factor in improving company performance (Ma & Tayles, 2009; Roslender & Hart, 2003). Strategic management accounting is part of the company's strategy to carry out a plan and focuses more on the convenience of the company's management decision-making process (Bhimani & Langfield-Smith, 2007; Hoque, 2005; Ma & Tayles, 2009; Roslender & Hart, 2003). Thus, the strategy for implementing the company's strategy in a structured manner can increase performance optimally (Cadez & Guilding, 2012).

The concept of dynamic strategy in the context of strategic management accounting can affect increasing company performance (Bastian & Muchlish, 2012; Cadez & Guilding, 2012). Likewise, strategic management accounting aspects and organizational performance positively impact companies (Al-Mawali, 2015; Alamri, 2019; Berliantiningrum et al., 2017; Dheseviano & Egbunike, 2021; Pavlatos & Kostakis, 2018). However, a different view of Ah Lay & Jusoh (2017) reveals that strategic management accounting has no impact on increasing company performance. Implementing strategic management accounting is still contradictory (Ahmad & Leftesi, 2014; Nixon & Burns, 2012; Pitcher, 2015). The role of environmental uncertainty can strengthen the application of strategies to the company's performance. Environmental uncertainty is a contingent variable that can predict moderating the relationship between strategy and company performance (Al-Mawali, 2015). while the strategy indirectly affects performance through environmental uncertainty but cannot provide comprehensive clarity of the relationship between strategy and performance because it requires other factors to improve performance (Abu-Rahma & Jaleel, 2017; Parnell et al., 2012).

Strategy Typology towards Company Performance. Strategy is one of the top priorities of manufacturing companies in running and maintaining business and improving company performance (Cadez & Guilding, 2012). Dynamic capabilities by expanding strategic capabilities using internal and external resources (Parnell et al., 2012). Strategy is the company's priority to achieve maximum performance. Miles et al. (1978) identified three aspects of the organization's strategic priorities (prospectors, analysts, and defenders) and added a fourth type of reactor strategy. The reactor strategy has no sustainability because it is still basically unstable for the company's strategy. Implementation of such strategies consistently to improve the company's performance well. Empirical research successfully classified companies into several theoretical strategic types (Chereau & Meschi, 2018). It is entirely possible to predict the organization's effectiveness or company with the most significant degree of predictive validity (Chereau & Meschi, 2018). Strategy typology through indicators of unexpected earnings growth in prospector companies is more significant than in defender companies. The profit growth of prospector companies is higher than that of defender-type companies (Saraswati & Atmini, 2007). Likewise, the average sales at prospector companies are higher than those of defender companies; the ratio of dividend payments and return on investment of prospector companies is smaller than that of defender companies (Purba et al., 2019; Sudaryati & Amelia, 2015).

Empirical evidence Anwar & Hasnu (2016) stated that strategy typology performance results did not significantly differ between the average strategic type, except for the company's performance with the indicator of return and assets. Similarly, Bastian & Muchlish (2012) argue that applied typology strategies can improve the company's performance. Parnell et al. (2012) reveal a cluster of companies that explain the use of strategy and have given high strength to the company's

performance. The research was also supported by Berliantiningrum et al. (2017), explaining that strategy has a significant favorable influence on the company's performance.

Strategic Management Accounting Techniques against Company Performance. The relationship of strategies based on management accounting and corporate performance has paid significant attention to accounting and management in research (Cadez & Guilding, 2012). Strategy in considering a plan and anticipating possible actions of competitors, then management accounting that presents a variety of financial and non-financial information plays a role in providing strategic decisions for managers (Johnson et al., 2014: 445). Chenhall (2007) and Cadez & Guilding (2012) have provided an overview of the study of management based on accounting contingencies. The research results on strategic management accounting have impacted the company's performance. Alamri (2019) explained a correlation between the accounting aspects of strategic management and the company's performance. The accounting aspect of strategic management has a high correlation with the financial performance of the company as well as a moderate correlation with the non-financial performance of the company. In addition, the correlation between financial performance and non-financial performance has a significant impact in line with Berliantiningrum et al. (2017) statement that strategy management with a strategic management accounting system has a role that can affect the company's performance. Similarly, management strategy influences the accounting system of strategic management.

Environmental Uncertainty Moderates Strategy Typology Towards Company Performance. The fit of the strategy design to run effectively certainly meets the requirements of the company's external environment, such as technology and functions contained in the company's department, and has the consistency in every decision of the company's management—inconsistency in the implementation of management decisions (Al-Mawali, 2015; Chenhall, 2007). The relationship of strategy with environmental uncertainty in Huusko's research (2008) states that strategic typology is directly related to high environmental uncertainty and offers a method always to interact with the company's environment. At the same time, Chenhall (2007) proved that strategy could affect the nature of the external environment, organizational technology, and arrangements for structural control. Agbejule (2005) found that the higher the perception of environmental uncertainty, sophistication, and scope of strategic management accounting, it is essential to evaluate competitors, calculate market demand, and respond quickly to uncertain circumstances.

METHODS

Population and Sample. Research is quantitative research with survey methods. The research population is an active individual who works in a manufacturing company with a middle-to-upper level position in the corporate structure. The study used respondents from 712 managers from 178 manufacturing companies listed on the Indonesia Stock Exchange (IDX). The sample in this study refers to Jermias & Gani (2004) and Faradiza (2018) and uses all managers of manufacturing companies listed on the Indonesia Stock Exchange (IDX).

Data Analysis. Data analysis using the PLS (Partial Least Square) method. The stages of research are as follows:

The Goodness of Fit outer Model. The goodness of fit outer model is helpful to ensure the model can or is eligible to take measurements (valid and reliable) (Ghozali & Latan, 2015). Analysis of this model specifies the relationship between latent variables and their indicators (Ghozali & Latan, 2015). Analysis of outer models can be as follows:

1. Convergent validity is an indicator to assess the correlation between item score/component score with construct score, with standardized loading factor indicator. Individual reflective sizes are high when they have a correlation value of > 0.7, while the outer loading value ranges from 0.5 to 0.6.
2. Discriminant Validity is a measurement model with reflexive indicators based on cross-loading. Assess discriminant validity by comparing the average variance extracted (AVE) square root value. If the AVE root of the latent variable is greater than the correlation of all

other latent variables, it means that the variable has a good discriminant validity value. The measurement value must be greater than 0.5 (Solimun et al., 2017)

3. Composite reliability is an indicator for measuring a construct based on latent variable coefficients. There are two measuring instruments to evaluate composite reliability: internal consistency and Cronbach's alpha. Through these measurements, if there is a value of > 0.70, the construct has high reliability (Solimun et al., 2017).

4. Reliability tests have not been able to evaluate outer models with formative indicators because each indicator in a latent variable is not correlated (independent). Hence, the reliability value is not visible. Test the validity of formative constructs by looking at the size and significance of weight values in outer weight outputs (Ghozali & Latan, 2015).

The goodness of Fit Inner Model. The goodness of fit inner model using R-square dependent latent variable with the same interpretation as regression. Q-Square predictive relevance for the constructed model, measuring how well the model is observed values and the estimated parameters. Q-Square value > 0 indicates the model has predictive relevance; conversely, if the value of Q-Square = 0 indicates the model lacks predictive relevance. The Q-Square calculation is carried out using the formula (Solimun et al., 2017): $Q2 = 1 – (1 – R12) (1 – R22) ... (1- Rp2)$. R12, R22 ... Rp2 is the equation model's R-square of the endogenous variable. The magnitude of Q2 has a value with a range of $0 < Q2 < 1$; the closer to 1, the better the model. Furthermore, the evaluation of the inner model can be seen from the path coefficients on the inner model (inner weight).

Hypothesis test. Hypothesis testing using t-test on the outer model and inner model. Furthermore, the statistical hypotheses for the router model are H0: i = 0 versus H1: I 0. The statistical hypotheses for the inner model of the effect of exogenous latent variables on endogenous variables are H0: i = 0 versus H1: i 0.

Moderating Variable Analysis. This study uses a moderating variable, namely environmental uncertainty (Z). Moderating variables can strengthen and weaken the independent and dependent variables. The moderating variable shows the two-way interaction between the predictor and the moderating variables in predicting the dependent variable (Y). X1 is the predictor variable, Z is the moderating variable (Z=M), and the dependent variable is Y (company performance), so the regression model of the variables X1 and Z=M is the primary influence in the moderating regression model with the following equation: X1 and Z = M (X1 *Z=X1*M).

RESULT AND DISCUSSION
Respondent Profile

Table 1. Questionnaire Return Rates Based on Respondents' Responses

Description Amount Percentage	Description Amount Percentage	Description Amount Percentage
Questionnaire distribution	712	100%
Questionnaire without response	475	67%
Questionnaire got a response	237	33%

Source: Primary Data processed, 2022

Table 1. Describes the distribution of the number of research respondents. Seven hundred twelve questionnaires were spread through the Google form link through 178 companies, and as many as 4 (four) links for each company. Questionnaires that managed to get responses from respondents were 237 questionnaires or the equivalent of 33%. Questionnaires that did not get a response from respondents were 475 or 67%.

Evaluation of Measurement (Outer Model). The outer model testing includes convergent validity, discriminant validity, and construct reliability tests. **Convergent Validity.** This research is exploratory, so the criteria for the loading factor value for research must be more significant than 0.6-0.7, or the AVE value is more significant than 0.5. Convergent validity parameters can be seen in Figure 2 and Tables 2 and 3.

Table 2. Convergent Validity Test Results

Indicator	Loading Factor	Description
X1.1	0.900	Valid
X1.2	0.934	Valid
X1.3	0.863	Valid
X2.1	0.794	Valid
X2.2	0.720	Valid
X2.3	0.759	Valid
X2.4	0.793	Valid
X2.5	0.873	Valid
X2.6	0.890	Valid
X2.7	0.749	Valid
X2.8	0.739	Valid
X2.9	0.736	Valid
X2.10	0.830	Valid
X2.11	0.900	Valid
X2.12	0.890	Valid
X2.13	0.751	Valid
X2.14	0.852	Valid
X2.15	0.869	Valid
X2.16	0.730	Valid
Z.1	0.944	Valid
Z.2	0.935	Valid
Z.3	0.946	Valid
Y.1	0.941	Valid
Y.2	0.922	Valid
X1 * Z	1.124	Valid
X2 * Z	1.023	Valid

Source: Primary Data processed, 2022

Table 3. AVE Value

Variable	AVE Value
Strategy Typology	0.809
Strategic Management Accounting Techniques	0.652
Company performance	0.868
Environmental Uncertainty	0.887
Strategy Typology* Environmental Uncertainty	1.000

Source: Primary Data processed, 2022

Figure 2, Table 2, and table 3 show the level of convergent validity of the measurement model using reflective indicators based on the loading factor value that measures the construct. Based on the test results of the measurement model as follows:

1. The Strategy Typology (TS) construct uses a size of X1.1-X1.3. The data shows that all indicators have a loading factor greater than 0.7 and an AVE value above 0.5.
2. The Strategic Accounting Engineering (TANS) construct uses X2.01 - X2.16. The data shows that all indicators have a loading factor greater than 0.7 and an AVE value above 0.5.
3. The Company Performance Construct (KP) uses Y1-Y2. Based on the data, the results show that all indicators have a loading factor greater than 0.7 and an AVE value above 0.5.
4. Environmental Uncertainty (KL) construct using Z1-Z3. Based on the data, the results show that all indicators have a loading factor greater than 0.7 and an AVE value above 0.5.

The loading factor and AVE values above indicate that the construct in this study has good convergent validity and has been fulfilled.

Discriminate Validity. Testing on Discriminant Validity aims to prove whether the indicators of a construct will have the most significant loading factor with other constructs. Cross loading in table 4 shows these values:

Table 4. Discriminant Validity Test Results Using Cross Loading

INDICATOR	X1 (TS)	X2 (TAMS)	Y (KP)	Z (KL)	TS*KL
X1.1	**0.900**	0.198	0.756	-0.747	0.132
X1.2	**0.934**	0.292	0.812	-0.820	0.254
X1.3	**0.863**	0.198	0.632	-0.709	0.201
X2.01	0.187	**0.794**	0.270	-0.189	0.081
X2.02	0.109	**0.720**	0.205	-0.167	0.096
X2.03	0.202	**0.759**	0.243	-0.159	0.120
X2.04	0.203	**0.793**	0.264	-0.148	0.156
X2.05	0.157	**0.873**	0.284	-0.189	0.057
X2.06	0.189	**0.890**	0.304	-0.238	0.116
X2.07	0.222	**0.749**	0.286	-0.225	0.108
X2.08	0.184	**0.739**	0.280	-0.228	0.160
X2.09	0.175	**0.736**	0.216	-0.126	0.070
X2.10	0.242	**0.830**	0.255	-0.178	0.064
X2.11	0.254	**0.900**	0.342	-0.263	0.111
X2.12	0.223	**0.890**	0.308	-0.265	0.124
X2.13	0.232	**0.751**	0.327	-0.222	0.136
X2.14	0.268	**0.852**	0.286	-0.221	0.093
X2.15	0.228	**0.869**	0.314	-0.231	0.124
X2.16	0.214	**0.730**	0.307	-0.274	0.087
Y1	0.815	0.302	**0.941**	-0.851	0.170
Y2	0.709	0.359	**0.922**	-0.716	0.346
Z1	-0.802	-0.206	-0.804	**0.944**	-0.181
Z2	-0.773	-0.276	-0.780	**0.935**	-0.152
Z3	-0.815	-0.260	-0.806	**0.946**	-0.180
X1 (TS) * Z (KL)	0.218	0.133	0.270	-0.182	**1.000**

Source: Primary Data processed, 2022

Table 4, the results of the discriminant validity test using the cross-loading value, shows that there is good discriminate validity. It is because the correlation value of the indicator to the construct is higher than the correlation value of the indicator with other constructs. It means that the indicators of each variable, namely Strategic Typology (X1), Strategic Management Accounting Techniques (X2), Environmental Uncertainty (Z), and Company Performance (Y), have met discriminant validity.

Table 5. Discriminant Validity Test Using Root AVE

VARIABLE	X1 (TS)	X2 (TAMS)	Y (KP)	Z (KL)	TS*KL
X1 (TS)	**0.899**	0.258	0.821	-0.846	0.218
X2 (TAMS)	0.258	**0.807**	0.353	-0.262	0.133
Y (KP)	0.821	0.353	**0.931**	-0.846	0.270
Z (KL)	-0.846	-0.262	-0.846	**0.942**	-0.182
TS*KL	0.218	0.133	0.270	-0.182	**1.000**

Source: Primary Data processed, 2022

The results of the discriminant validity test using the AVE root value obtained that the AVE root value (bold print) is greater than the correlation value between latent variables, so that the

variables of Strategic Typology (X1), Strategic Management Accounting Techniques (X2), Environmental Uncertainty (Z), and Company Performance (Y) has met discriminant validity.

Composite Reliability and Cronbach's Alpha testing (Construct Reliability Test). There are two measuring tools to evaluate composite reliability: internal consistency and Cronbach's alpha. In this measurement, if the acquisition value is > 0.70, the construct has high reliability. Testing composite reliability and Cronbach's alpha from Smart PLS is shown in table 6.

Table 6. Construct Reliability Test

VARIABLE	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)	Information
X1 (TS)	0.882	0.927	0.809	Qualify
X2 (TAMS)	0.964	0.968	0.652	Qualify
Y (KP)	0.848	0.929	0.868	Qualify
Z (KL)	0.936	0.959	0.887	Qualify
TS*KL	1.000	1.000	1.000	Qualify
Batas Nilai	≥ 0.70	≥ 0.70	≥ 0.50	Qualify

Source: Primary Data Processed, 20221

Table 6 shows the reliability test results using the Composite Reliability value and the Cronbachs Alpha value. The test result value meets the test criteria by more than 0.70 (≥ 0.70), and the AVE value has a value above 0.50 (≥ 0.50). So that each variable, namely Strategic Typology (X1), Strategic Management Accounting Techniques (X2), Environmental Uncertainty (Z), and Company Performance (Y), has met the reliability construct.

Inner Model Testing (Structural Model). Inner model analysis can use R-square for the dependent construct. Stone-Geisser Q-square test for predictive relevance and t-test and significance of the coefficients of structural path parameters. The results of the inner model test include the coefficient of determination (R-square), as shown in Table 7 below:

Table 7. Results of the Coefficient of Determination

Variable	R Square	R Square Adjusted
Y (Company Performance)	0.777	0.773

Source: Primary Data processed, 2022

The results of the test of the coefficient of determination of the influence between the Typology of Strategy (X1) on Company Performance (Y) with Moderation of Environmental Uncertainty (Z) obtained an R square value of 0.777, meaning that 77.7% of the Typology of Strategy (X1) and Strategic Management Accounting Techniques (X2), affect the Company's Performance (Y).

Hypothesis test. Testing the hypothesis using statistical values, then for alpha 5%, the t-statistic value is 1.645. Criteria for acceptance or rejection of the hypothesis is when the value of the t-statistic is more significant than 1.96 (> 1.96). To reject or accept based on a probability value less than or greater than the value of sig 0.5 (< 0.05). The results of the hypothesis are shown in table 8.

Table 8 Hypothesis Testing Results

Variable	Original Sample	Standard Deviation (STDEV)	T-Statistics	P-Values	Results
X1 (TS) -> Y (KP)	0.338	0.073	4.617	0.000	Significant
X2 (TAMS) -> Y (KP)	0.119	0.031	3.810	0.000	Significant
Z (KL) -> Y (KP)	-0.512	0.070	7.354	0.000	Significant
TS*KL -> Y (KP)	0.078	0.028	2.735	0.006	Significant

Source: Primary Data processed, 2022

Strategy Typology has a significant effect on Company Performance. With a path coefficient value of 0.338 and a t-statistic value of 4.617, having a significance value of 0.000. These results

indicate that the t-statistical value is greater than the t-table value (4,617 > 1,645) and the significance value is less than 0.05 (0.000 < 0.05). From the test results, the Strategy Typology (X1) has a positive and significant impact on the Company's Performance (Y), meaning that the better the Company's Strategic Typology (X1), the better the Company's Performance (Y).

Strategic Management Accounting has a significant effect on Company Performance. The path coefficient is 0.119 with a t-statistic value of 3.810 and a significance value of 0.000. These results show the t statistic value is more than t table (3,810 > 1,645) and the significance value is less than 0.05 (0.000 < 0.05). So that Strategic Management Accounting Techniques (X2) have a positive and significant influence on Company Performance (Y), these results mean the better Strategic Management Accounting Techniques (X2), the better Company Performance (Y).

Environmental Uncertainty Moderates the Effect of Strategy Typology on Company Performance. The path coefficient is 0.078 with a t-statistic value of 2.735 and a significance value of 0.006. These results show that the t statistic value is more than the t table (2.735 > 1.645), and the significance value is less than 0.05 (0.006 < 0.05). The conclusion states that Environmental Uncertainty (Z) can strengthen the influence of Strategic Typology on Company Performance, meaning that the better the Strategic Typology (X1) if through Moderation of Environmental Uncertainty (Z), the better the Company's Performance (Y).

Strategy Typology Significantly Affects Company Performance. Based on the previous estimation results, the typology of strategy has a positive and significant effect on the company's performance. These results mean that if the implementation of the company's strategy typology goes well, it can improve the company's performance. However, empirical results show that of the three indicators, the most appropriate strategy typology for manufacturing companies listed on the Indonesian stock exchange is a prospector. The test results show that the prospector loading factor value is higher than other indicators. Companies with prospector strategies develop strategies as leaders who innovate in competing markets. Some companies develop strategies to move to a new market. Some companies claim that this strategy is superior in the industry and prioritize development by using new ways of marketing goods. The most crucial strategy for the company, but some of these companies carry out a strategy by making strategic analysis as a reference in evaluating the success of the company's performance.

The current analysis system is still focused on customer service. Companies are more focused on getting new customers. The company realizes that the current development will have a beneficial impact on the company to avoid long-term risks. The findings conclude that the strategy typology using the prospector strategy is the right step to improve the company's financial and non-financial performance. This research aligns with Saraswati & Atmini (2007) that the strategy typology through unexpected earnings growth in prospector firms is more significant than in defender firms. The prospector firm's profit growth is higher than defender firms.

Similarly, research findings from Sudaryati & Amelia (2015) and Purba et al. (2019) show that the average sales of prospector companies are higher than defender companies, and the ratio of dividend payouts and return on investment of prospector companies is more minor than defender companies, while Cadez & Guilding (2012) has found positive industry dynamics related to with ROI for prospectors and negatively related to ROI for defenders. Firms have a strategy fit in the industry/company environment to get the result of better performance by using the prospector strategy typology. The prospector strategy typology will tend to perform better, and n is more dynamic and more innovative to the environment than the defender strategy (Ittner & Larcker, 2001; Simons, 1987).

Strategic Management Accounting Techniques Have a Significant Influence on Company Performance. Companies with strategic management accounting techniques through determining the right price have carried out several analytical techniques, namely the analysis of targeting the cost of producing goods and the life cycle of goods production. Likewise, cost strategy techniques such as product distribution costs and product procurement costs attribute costs for goods produced by the company have done well for value chains. The company's analysis aims to control the quality

of product costs, such as prevention costs or product costs that fail. In monitoring and evaluation, the company conducts periodic cost change assessment analyses of competing companies to avoid this. In addition, the company monitors the trend position in the sales of competing companies. Companies can see the performance appraisal directly based on the published financial statements of competing companies. Taking this into account, the company will re-analyze customer benefits. This analysis is an analysis technique of potential future income from customers and an assessment of the achievement of future profits from specific customers.

Companies need to consider benchmarking. Benchmarking evaluates the company's weaknesses to determine performance measurement techniques integrated with customer satisfaction. Cadez & Guilding (2012) revealed that the interaction between strategies based on management accounting had opened significant attention to accounting and management. Strategic management accounting in winning the competition in the view (Heinen & Hoffjan, 2005) that competitor accounting through competitor cost assessment will enable each company to assess the company's strengths and weaknesses at the cost level. Competitive advantage will emerge if a company executes strategically relevant activities more efficiently than other suppliers. Knowledge of the cost advantages and disadvantages of competitors allows anticipation for the behavior of competitors in the future (Heinen & Hoffjan, 2005). The effectiveness of improving competitive analysis can also positively affect organizational performance.

Alamri's research (2019) says that the correlation between strategic management accounting and organizational performance significantly impacts the company. All aspects of strategic management accounting have a high correlation with the company's financial performance and a correlation with the company's non-financial performance. In addition, the correlation between the two dependent variables (financial performance and non-financial performance) also has the same effect. Berliantiningrum et al. (2017) revealed that strategic management with a strategic management accounting system has a role that can impact company performance and management strategy. There is an influence on the strategic management accounting system. Fullerton et al. (2014) prove that performance achievement arises from a holistic strategy aligned with the manufacturing process and management accounting practices. Applying a strategy to the operational process without good management accounting practices is not enough to improve company performance.

Environmental Uncertainty Moderates Strategy Typology on Company Performance. The interaction of environmental uncertainty can strengthen the influence of the typology of strategy on the company's performance. Simamora (2008) reveals that consumer preference is a person's choice or interest to express whether or not he likes a product. Every consumer has the right to evaluate the goods and services they want to buy by ranking or scoring against a wide selection of existing products. A statement from most companies that today's competition lies in market competition. Market competition shows that the company's customers tend to look for new products. Customers are susceptible to price, but on other occasions, according to respondents' statements that consumers consider relative price to be not so important. It is the basis for consideration for customers. Some new customers tend to have different product needs than the company's regular customers. When a company cannot meet the needs of new customers, it will focus more on regular customers or old customers. Based on these findings, the results of this research conclude that most companies have difficulty predicting market changes that are currently happening.

Empirical findings show that companies have been paying attention to technological changes rapidly. Technological change is one of the strategies for providing excellent opportunities for companies to gain profits. However, another fact is that most companies are still finding it very difficult to predict the next technology needed by the company in the next two to three years. To support this strength, companies can adapt by issuing ideas or building ideas on new products, which are breakthroughs and adapt to company technology. Some companies consider that technology can still not maximize the strength of market competitiveness. The finding is that the company's performance will increase if the elements contained in environmental uncertainty can increase company profits in a short period. The rate of return on investment (ROI) will continue to

increase. The company has created a unique program that can control costs. Another thing, the existence of environmental uncertainty makes the company able to improve its quality and increase sales growth and customer satisfaction.

Child et al. (2003) confirm that the relationship between environmental conditions and strategy enables companies to implement them within the company. Contingency theory, also according to Elenkov (1997), explains strategic planning that can meet the demands of the corporate environment. Alignment between the company's strategic planning with the external business environment results in a decrease in performance, so it is straightforward to cause a company crisis. Likewise, the view of the relationship between strategy and environmental uncertainty, according to Huusko (2008), is that strategic typology is directly related to higher environmental uncertainty. This strategy has become a method for companies to constantly interact with the company's environment. However, there has been no empirical research on environmental uncertainty that can strengthen the influence of strategy typology on company performance. Hoque (2005) states that non-financial performance allows companies to overcome the problem of environmental uncertainty, which can monitor a form of core competence of an organizational process and create greater efficiency throughout the organization. Environmental uncertainty through monitoring a core competency of a production process, companies must be able to identify areas that can increase product costs without providing value, both quality and other reliability (Ittner & Larcker, 2001; Khondker, 2006).

Fit Contingency Test. The fit contingency test results on the typology of strategies can improve company performance and environmental uncertainty as a reinforcing variable. This research shows that the prospector indicator is more suitable for companies to improve performance. The support of environmental uncertainty through the competitive environment and the competitive environment is the most dangerous for companies in winning over company competitors. Environmental uncertainty in a highly competitive environment makes companies use a prospector strategy. The prospector strategy is a strategy that can significantly impact the company's performance. The prospector strategy can serve as a reference in implementing solutions when the competitive environment changes, and the prospector strategy can adapt quickly to take advantage of company resources. The prospector strategy in developing a more comprehensive product or dominant market services can also run periodically. It can provide an opportunity to be a leading company that innovates in a competitor's market. Developing new ways to market goods is another effort that companies can make to compete. Observing the competitive environment around the company can keep the promotion war between products from competing companies. Promotional wars make it easy for competing companies to offer suitable products for customers.

When the company implements a prospector strategy, it can maintain the competitor's environment, and the company's performance in increasing company profits can be achieved. Likewise, the company's growth of return on investment will be very high. Thus, it concludes that when environmental uncertainty through the competitive environment is high, the company with the prospector strategy will be higher than the defender or analyzer strategy. In line with Saraswati et al. (2021), managers always face uncertainty when external factors such as customers, suppliers, competitors, government regulations where the company operates, technological advances, politics, and the economy. Through contingency theory, Saraswati et al. (2021) revealed that organizational design is highly dependent on environmental factors of the company in which the company operates. It means that the higher the uncertainty in an environment, the more difficult it is for managers to predict what will happen in the future (Lawrence & Lorsch, 1967; Saraswati et al., 2021)

Several previous research results confirm that the strategy typology through unexpected earnings growth in prospector firms is more significant than in defender firms. The prospector firm's profit growth is higher than defender firms (Saraswati & Atmini, 2007). Similarly, the average sales of prospector companies are higher than defender companies, and the ratio of dividend payments and return on investment of prospector companies is more minor than defender companies (Purba et al., 2019; Sudaryati & Amelia, 2015).

Table 9. Descriptive Statistics

	N	Min	Max	mean	Std. Dev
HR	72	34	48	41, 85	3, 270
PAR	72	37	50	43, 24	3, 617
PEM	72	66	90	77, 44	7, 136
PRO	72	42	55	47, 53	3, 914
AK	72	39	55	49, 01	4, 378

Source: Primary Data processed, 2022

Based on the descriptive statistical results, the average level of HR competence, the community participation felt by the respondent, the leadership factor, and the respondent's perception of prosocial behavior and the level of accountability of village fund management are believed to be relatively high.

Hypothesis testing using Moderated Regression Analysis with the test result is presented in Table 2 below.

Table 10. Moderated Regression Testing Results

		B	Std. Error	Beta	t	Sig.
1	(Constant)	0, 089	0, 412		0, 216	0, 829
	HR	0, 396	0, 112	0, 343	3, 526	0, 001
	PAR	0, 158	0, 109	0, 148	1, 445	0, 153
	PEM	0, 009	0, 037	0, 024	0, 237	0, 814
	PRO	0, 319	0, 107	0, 285	2, 972	0, 004
	SDM * PRO	0, 015	0, 006	0, 212	2, 432	0, 018
	PAR * PRO	- 0, 007	0, 038	- 0, 022	- 0, 194	0, 847
	PEM * PRO	0, 119	0, 048	0, 284	2, 493	0, 015
Adjusted **R - square**		0.654				
F count		17,273				
F sig		0,000				

Source: Primary Data processed, 2022

The test results show that the coefficient of determination Adjusted R-Square is 0.654, which means that the variation of HR competencies, community participation and leadership, together with the prosocial behavior of village government officials, can explain the accountability of village fund management by 65,4%. In comparison, 34,6% is explained by other factors not included in this testing model. Meanwhile, the regression model testing results through the F-test show that this model has a decent (fit). Moreover, to assess the significance level of F with α = 0,05 led to the Sig. F of 0,000 <0,05 and F value of 17, 273, so this means that the regression model is feasible to be used in this study.

Based on Table 2, there is a summary of the MRA test results to be interpreted and hypothesis testing. Coefficient β 5 = 0,015; shows that the interaction of HR competencies and prosocial behavior is positive so that it can significantly increase the accountability of village fund management (Sig. 0,018 <0,05). It means that the influence of HR competencies and prosocial behavior is reinforced by enhancing accountability village fund management, where other independent variables are held constant. Thus, Hypothesis 1 can be accepted that prosocial behavior strengthens the effect of HR competencies on village fund management accountability. Coefficient β 6 = -0,007; that-the interaction variable of community participation and prosocial behavior has no significant relationship (sig. 0.847>0,05) to the variable accountability of village fund management. It means that prosocial behavior influences the relationship between community participation variables and village fund management accountability, where other independent variables are considered constant (Bustaman et al., 2018; Jayawarsa, Saputra, et al., 2021). Thus, Hypothesis 2 cannot be accepted that prosocial behavior cannot strengthen the influence of community participation on village fund management accountability (Atmadja et al., 2021; Ekayuliana et al., 2018; Wahyudi et

al., 2019). β7 =0,119; that the interaction variable between leadership and prosocial behavior has a positive and significant relationship to the accountability variable of village fund management (Sig. 0.015 <0,05). It means that prosocial behavior influences can strengthen the relationship between leadership variables and village fund management accountability, assuming that other independent variables are constant. Thus, Hypothesis 3 can be accepted that prosocial behavior strengthens the influence of leadership on the accountability of village fund management (Saputra et al., 2019).

ProsocialProsocial behavior strengthens the effect of HR competencies on village fund management accountability. The higher the competence of village government officials, the higher the responsibility of village fund management, especially if village government officials have high prosocial behavior (Stavrova & Siegers, 2013). In addition, village government officials' increased sense of devotion to help, share, cooperate, empathize, and be real causes a stronger desire to be responsible for managing village funds (Chamidah et al., 2020; Jayawarsa, Purnami, et al., 2021). ProsocialProsocial behavior cannot strengthen the effect of community participation on village fund management accountability (Stavrova & Siegers, 2013). On the contrary, prosocial behavior weakens the effect of community participation on village finance and accountability, although it is not statistically significant. It reflects a sense of devotion to the concept of ngayah, which village government officials increasingly own; during the high community, participation will be able to reduce accountability in village fund management (Mariyatni et al., 2020; Siregar & Muslihah, 2019). ProsocialProsocial behavior strengthens the influence of leadership on accountability in village fund management. Therefore, the village government officials who have high levels of prosocial behavior to serve and ngayah higher will become increasingly accountable management of village funds.

CONCLUSION

The study results have shown that the company's performance can be increased by using a prospector strategy typology than companies using a defender strategy typology. To strengthen the typology of the prospector strategy on company performance, environmental uncertainty becomes the most critical part of improving company performance. Environmental uncertainty has indicated the strength of the market environment, technological environment, and competitive environment as factors that can strengthen the typology of these strategies.

This study suggests that the company can maintain and develop its strategy through the right strategy. As a reference in this research, the prospector strategy typology becomes the main focus in carrying out the strategy process. In addition, the company can consider factors from environmental uncertainty that can strengthen the company's performance improvement through the support of the use of a strategy typology. This research is different from some previous researchers. The researcher's suggestion for the following research is to develop it by adding several different indicators and variables that can influence the company's performance.

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