

EMPOWERING WOMEN'S COOPERATIVES: HOW NEW TECHNOLOGY MEDIATES ORGANIZATIONAL LEARNING, PARTICIPATION, AND NORMS ON COMPETITIVENESS

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ABSTRACT

This research developed Wang et al.'s (2021) research model by adding “organizational participation” as independent variables and “availing new technology” as a mediating variable utilising RBV theory as grand theory. The purpose of this study is to develop a conceptual framework model from the replication of research modifications conducted by Wang et al.'s (2021). This quantitative study analysed data using SEM-AMOS. The population in women's cooperatives in the Greater Surabaya region. 193 sample respondents were the administrators of the women's cooperative. The results showed Organizational Learning and Organizational Norms has a significant effect on Availing New Technology, while Organizational Participation has no significant effect on Availing New Technology; Availing New Technology acts as a mediator between Organizational Learning, Organizational Participation, and Organizational Norm on Competitiveness. This research recommends that women's cooperatives need to establish cooperative regulations that encourage innovation and adaptation to new technologies in order to improve competitiveness.

Keywords: *Organizational Learning, Organizational Participation, Organizational Norms, Availing New Technology, Competitiveness*

1. INTRODUCTION

The government has an important role in providing support for women's cooperatives, both in terms of promotion and funding, to facilitate the development of these cooperatives. However, women's cooperatives often face internal challenges such as management, membership, and human resources, as well as external challenges such as collaboration with financial institutions, other companies, government agencies, and technology adoption. In facing increasingly fierce business competition, women's cooperatives need to consider strategies for increasing sustainable competitiveness, which involve the application of technology, developing organizational competencies, and adaptive and innovative human resource management. Therefore, human resource development is an important aspect in increasing the competitiveness of women's cooperatives, because through quality human resources, women's cooperatives can create sustainable competitive advantages in the Society 5.0 era.

Delays in anticipating the continued movement of technology will have an impact on companies lagging behind in innovation which will result in uncompetitiveness. For organizations to survive in a turbulent environment like this, organizations must increase capacity by learning new practices and technologies and consistently improving long-term organizational performance and success^{[1], [2]}.

Cooperatives, especially women's cooperatives, have weaknesses in utilizing digital technology, therefore they must be strengthened through real efforts from concerned elements of society. One of the things that causes this condition to occur is the low level of human resource abilities and skills and the lack of innovation as a form of readiness to face challenges in the era of digitalization^[3].

Moreover, women's cooperatives in a region face challenges in adopting new technologies that can increase their competitiveness. Even though they have been exposed to various technology-related training, this cooperative still has difficulty implementing it

effectively in daily operations, as in the case revealed by Hidayat^[4] that even though they had been given training to use cooperative financial accounting software, in fact it was found that only 6% of cooperatives actually used the software. This is caused by a lack of participation from cooperative management in understanding and implementing new technology, as well as a lack of adequate knowledge about the benefits of this technology. Organizational norms that tend to be conservative are also an obstacle, because they do not support the adoption of new technology. Therefore, to increase competitiveness, it is important for women's cooperatives to strengthen organizational learning processes, encourage active management participation in understanding and implementing new technologies, and to change organizational norms to be more progressive in accepting innovation.

The background description above is the reason why research that focuses on competitiveness is still worth carrying out. Apart from the things mentioned above, this research cannot be separated from the support of previous research conducted by Wang et al.^[5] which evaluated the influence of organizational support, organizational norms, and organizational learning on competitiveness mediated by the adoption of environmentally friendly technology. Ibid. used the organizational support, organizational norms, and organizational learning as independent variables as well as adoption of environmentally friendly technology (EFT) on competitiveness using RBT as a grand theory. The development of the research model in question is what has been recommended by previous researchers, namely to develop it by including the organizational participation variable as an independent variable and the use of new technology as a mediating variable using the RBV theory as the grand theory.

The model development carried out by the researcher in this study research was using availing new technology as a mediating variable and the researcher replaced one independent variable from previous research, namely the organizational support variable, with a variable suggested by previous researchers, namely the organizational participation variable. The researcher considered why he changed one independent variable. because it relates to the object of the study research that will be carried out, namely cooperatives. A cooperative is an association consisting of people or bodies that provides freedom of entry and exit as members by

working together in a family manner to run the members' business^[6]. This element of cooperation is one of the keys to success in organizations such as cooperatives. Collaboration in an organization will be realized well if the members of the organization have concern and are willing to participate in developing and advancing their organization^[7].

This research aims to develop the research model of Wang et al.^[5] who examined the influence of Organizational Learning and Organizational Norms on Competitiveness by adding "Organizational Participation" as an independent variable and "Availing New Technology" as a mediating variable by utilizing RBV theory as a grand theory. The novelty of this research is in testing the mediation of the Availing New Technology variable in the influence of the three exogenous variables on the competitiveness variable..

2. LITERATURE REVIEW

Organization Participation

According to Hendar^[8], in a cooperative the intensity of participation can be much greater due to the fact that members are not only customers but also owners of a company. Members can influence and control management, not only providing suggestions and criticism of the services provided but also if necessary can stop management from the functions they control. Meanwhile, participation in cooperative management means increasing the participation of members who have the same vision and mission to develop cooperative organizations and businesses. Ropke^[9] believes that the dimensions of member participation can be divided into three, namely: (1) member participation in contributing or mobilizing resources; (2) member participation in obtaining service benefits; and (3) member participation in decision making. Next Ibid. explained that member participation is the result of the interaction of three main variables, namely: the members of beneficiaries, the management of the organization, and the program.

H₁: Organizational learning has a significant effect on availing new technology

Organization Learning

Worker involvement, employees must be proactive and innovative in order to facilitate learning aimed at improving and promoting organizational learning^[10]. Organizational Learning is the process by which organizations change or

modify their mental models, rules, processes or knowledge, maintaining or improving their performance^[11]. Organizational Learning aims to adapt organizational processes through activities targeted at the environment in which it is born and grows. Organizations, like plants, also continue to learn to be resilient to the environment, because environmental changes force organizations to continue to improve and face change with all their abilities^[12]. Organizational learning significantly influences an organization's managerial success^[13]. Organizational learning can be understood as a managerial task that includes monitoring and planning. The focus is on the strategic design of the organization, the acquisition and internalization of information. Organizational learning requires knowledge management to positively influence performance^[14].

H₂: Organizational participation has a significant effect on availing new technology;

Organization Norms

Norms are rules of life that determine human behavior^[15]. As a member of a good organization, you are obliged to comply with all the rules that apply in the organization you are joining. The definition of norms are written and unwritten rules and values that apply in society, which include sanctions or threats against violators^[16]. Minkov & Hofstede^[17] argue that norms in general are part of organizational culture, because culture contains what is permitted and what is not permitted, so it can be said to be a guideline used to regulate organizational activities^[18].

H₃: Organizational Norms have a significant effect on availing new technology;

Availing New Technology

As the global transition experiences surprising changes, technology plays a decisive role in driving competition and development at the micro and macro economic levels^[19]. The rapid development of information systems and technology has made it a competitive weapon that companies must have in order to win the competition^[20]. Updated technology will increase consumer demand for product benefits. One of the information created by organizations such as cooperatives for their members is financial reports on ongoing processes, where cooperative administrators need the role of technology to be able to communicate correctly and according to instructions to their members, especially

regarding financial reports^[21].

H₄: Availing new technology has a significant effect on competitiveness;

H₅: Organizational learning has a significant effect on competitiveness through availing new technology as mediation;

H₆: Organizational participation has a significant effect on competitiveness through availing new technology as mediation;

H₇: Organizational norms have a significant effect on competitiveness through availing new technology as mediation.

Competitiveness

Discussing competitiveness or competitiveness in an era like today cannot be separated from technology. Technology and competitiveness have become the most common mottos in modern times^[5]. Competitive advantage is how companies experience competitive advantage when several actions in an industry or market create economic value and when several competing companies engage in similar actions^[22].

Competitiveness is a multidimensional concept. It can be viewed from three different levels: country, industry, and company level. Porter^[23] states that competitiveness comes from Latin, *competer*, which means involvement in a competitive market. Competitiveness has become a general term to explain the economic power of an entity vis-à-vis its competitors in a global market economy where goods, services, people, expertise, and ideas move freely across geographic borders^[24].

This theory was coined by Porter in his book entitled Competitive Advantage. This theory emerged as a form of criticism of Ricardo's theory of comparative advantage. In his book Porter proposed a general competitive advantage strategy as a theory of modern international trade. Company competition (enterprise-level competence) can be understood as the ability of a business to design, produce and/or market products that are superior to its competitors, competitive, both in terms of quality, price and non-price.

3. RESEARCH METHODOLOGY

The population in this research is women's cooperatives in the Greater Surabaya area (Gerbangkertosusila). Data from the Indonesia Ministry of Cooperatives and SME, there are 1,555 women's cooperatives in the Greater Surabaya area.

However, in this study the population was limited to women's cooperatives that had an "A" grade with a valid certificate and had a minimum of 100 members. Determination of grade A means that the women's cooperative has carried out all its obligations regularly, well and on time. So the research population was reduced to 393 women's cooperatives in 6 Greater Surabaya areas. The sample size is determined by taking into account the balance or proportion of each unit, with care so that the representativeness of the population can reflect the true parameters of the population being observed. Based on the assumption that the population distribution is normal, the sample is determined using the Slovin formula; and obtained a minimum sample size of 193 women's cooperatives. Of the 193 women's cooperatives spread across 6 regions, there is 1 region (Bangkalan) where there is no women's cooperative that meets the researchers' criteria. The respondent in this research is one of the administrators of a women's cooperative.

The data source in this research is primary data. Primary data was obtained directly from the research object in the form of responses, suggestions and assessments from respondents to the questionnaires distributed. To obtain this data, researchers used a questionnaire that was distributed to respondents. Hypothesis testing is processed using SEM (Structural Equation Modeling) with the AMOS 22 program.

Based on concepts and theories that have been put forward in previous research, researchers have tried to develop and express a conceptual framework that aims to explain exogenous (independent), mediating and endogenous (dependent variables) variables.

Based on the thinking framework and description above, this research model is formulated in a conceptual framework as in Figure 1 as follows:

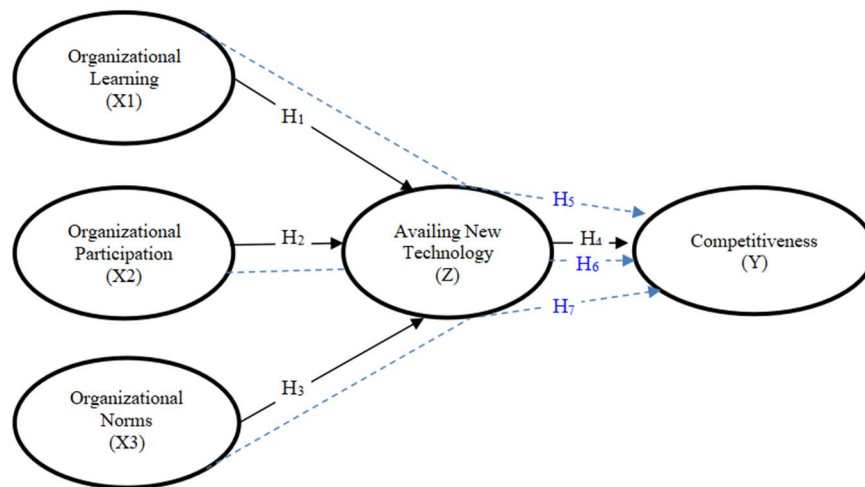


Figure 1. Conceptual framework

5. DATA ANALYSIS AND FINDINGS

5.1 Respondent's Profile

The description of respondents based on education level shows that the majority of women's cooperative respondents in the Greater Surabaya area have a bachelor's degree (S1) with a percentage of 52.85%, followed by respondents with a high school/equivalent education at 36.27%, then in third place are respondents with a diploma education, amounting to 7.25 and the smallest respondents

with postgraduate education (S2) amounting to 3.6%.

Based on the respondent's position in the women's cooperative in the Greater Surabaya area, from the data obtained, the top ranking participant in filling out the questionnaire was the chairman of the cooperative, namely 45.1%, followed by the secretary of the cooperative at 34.2%, and the smallest respondent was a participant in filling out the questionnaire is the cooperative treasurer amounting to 20.7%. Basic data from further

respondents regarding the length of time they have been administrators of women's cooperatives shows that the highest number of participants or respondents at 88.6% were respondents who had been administrators of women's cooperatives for more than 2 years, followed by respondents who had been administrators of women's cooperatives for less than 1 year, namely 11.4%.

Of the women's cooperatives that were used as respondents in the dissertation research, there were 193 women's cooperatives with the longest cooperatives established until the time the research data was collected, namely women's cooperatives that had been established for more than 5 years at 82.4%, followed by women's cooperatives that had been established for between 2-5 years at 17.1% and the last is women's cooperatives that have been established for less than 2 years at 0.5%.

From the data collected, it can be seen from the women's cooperatives that are respondents in this dissertation research that 100% of the women's cooperatives have routinely implemented RAT and have utilized technology to help their cooperative operations. From the data above, it can also be seen that how long they have used technology to help them in the operations of the women's cooperative that they manage. It is known that the highest data for the length of time that women's cooperatives have used technology is between 2 - 5 years at 53.89, then less than 2 years at 24.35 and the last over 5 years was 21.76%.

5.2 Hypothesis Test Results

5.2.1 Direct Effect

Table 1. Results of Direct Hypothesis Testing

Hypotheses	Variable	Estimate	S.E.	C.R.	p	Decision
H ₁	OL → ANTI	.239	.064	3.709	***	Significant
H ₂	OP → ANTI	-.068	.047	-1.442	.149	Insignificant
H ₃	ON → ANTI	.123	.044	2.778	.005	Significant
H ₄	ANTI → C	.921	.224	4.115	***	Significant

Based on Table 1, the results of direct hypothesis testing from the analysis of direct effects between exogenous and endogenous variables seen from the p-value ($p < 0.05$) answer the five hypotheses that have been previously formulated, namely:

- H₁: There is a significant influence of organizational learning on availing new technology
The results show that there is a significant influence between organizational learning on availing new technology, seen in the p-value of 0.000 ($p < 0.05$), which means that hypothesis H₁ is accepted and has a significant contribution between organizational learning and availing new technology.
- H₂: Organizational Participation has no significant effect on Availing New Technology
The results show that there is no influence between organizational participation on availing new technology, as seen in the p-value of 0.149 ($p > 0.05$), which means that hypothesis H₂ has no influence between organizational participation on availing new technology.
- H₃: There is a significant influence of

organizational norms on the availability of new technology

The results show that there is an influence between Organizational Norms which has a significant effect on availing new technology, seen in the p-value of 0.005 ($p < 0.05$), which means that the hypothesis H₃ is accepted and has a significant contribution of Organizational Norms to availing new technology.

- H₄: There is a significant influence of available new technology on competitiveness

The results show that there is an influence between Availing new technology which has a significant effect on competitiveness, seen in the p-value of 0.000 ($p < 0.05$), which means that hypothesis H₄ is accepted and has a significant contribution between Availing new technology and competitiveness.

Table 2. Sobel Test Mediation Test Results

Hypotheses	Exogen	Mediation	Endogen	Sobel Test	P-Value	Decision
H ₅	OL	ANTI	C	4.288	0,010	Significant
H ₆	OP	ANTI	C	2.051	0,020	Significant
H ₇	ON	ANTI	C	2.239	0,012	Significant

Based on Table 2, the results of indirect hypothesis testing from the analysis of indirect effects between exogenous and endogenous variables through mediation are seen at the p-value ($p < 0.05$), answering the three hypotheses that have been previously formulated, namely:

- H₅: Availing New Technology significantly mediates the influence of Organizational Learning on Competitiveness.
The results show that there is an influence between organizational learning on competitiveness through availing new technology as mediation, seen in the p-value of 0.010 ($p < 0.05$), which means that hypothesis H4 has an influence between organizational learning on competitiveness through availing new technology as mediation.
- H₆: Availing New Technology significantly mediates the influence of Organizational Participation on Competitiveness.
The results show that there is an influence between organizational participation on competitiveness through availing new technology as mediation, seen in the p-value of 0.020 ($p < 0.05$), which means that hypothesis H5 organizational participation has a significant effect on competitiveness through availing new technology as media.
- H₇: Availing New Technology significantly mediates the influence of Organizational Norms on Competitiveness.
The results show that there is a significant influence between organizational norms on competitiveness through availing new technology as mediation, seen in the p-value of 0.012 ($p < 0.05$), which means that hypothesis H4 has a significant influence on organizational norms and competitiveness through availing new technology as mediation.

5. DISCUSSION

5.1. Organizational Learning has a significant effect on Availing New Technology

Organizational Learning is a learning

process that occurs within an organization continuously to improve the organization's performance. Organizational learning is the ability to face changes that arise from a turbulent and dynamic environment^[25]. In the context of women's cooperatives, organizational learning is very important to face continuous technological developments. Cooperative accounting software is a technology that can improve cooperative performance and efficiency. Women's cooperative administrators can optimize their cooperative's financial management, which can increase transparency, accuracy and efficiency in their bookkeeping and financial reporting.

Organizational learning is action and activity oriented which is a complement to the use of specific diagnostics and methodological testing equipment which can help in identifying, improving and evaluating the quality of the learning process in the organization^[26].

Even though it has a positive influence, if seen from descriptive analysis, Personal Expertise is the dominant choice while Team Learning is the most minor choice. So it can be said that learning to use accounting software is more personal to women cooperative administrators, rather than for the benefit of the team (organization). Organizational learning which is personal mastery, even though it is able to support the organization, its focus is on the desire of organizational members who are willing and able to become a master in their field of knowledge^[27]. In a learning organization, individuals and their professions are seen as crucial factors in bringing organizational success.

Women's cooperative administrators study the new technological features available in accounting software, and gain an understanding of the features and benefits in increasing the efficiency and accuracy of their work or tasks in carrying out cooperative accounting activities.

Women's cooperative administrators realize that by being innovative (both personally and organizationally); and continuously updating technology, they can improve the effectiveness and efficiency of their operations.

The results of this first hypothesis test support the findings of several researchers^{[5], [28]}.

[29], [30], [31], [32], [33], [34].

5.2. Organizational Participation has no significant effect on Availing New Technology

In general, Organizational Participation can play an important role in the organizational decision-making process and implementation of change, including the adoption of new technology. However, in the case of women's cooperatives, the influence of Organizational Participation on Availing New Technology is not too big.

Keith Davis argues that participation is the mental and emotional involvement of people in group situations that motivates them to promote and share ownership of group goals^[35]. Participation can also be interpreted as a process where a group of people discovers and implements ideas or collaborative ideas^[9]. Participation is a key factor in driving activities and maintaining interest in cooperatives^[36].

Resource Based View (RBV) emphasizes how internal management processes by empowering a combination of company resources can influence company growth. This theory implicitly states that in empowering a combination of company resources, human resource participation is also required because humans are intelligent objects - unlike other resources, so participation is an initiative - even though sometimes it requires encouragement.

The results of this research found that there was participation from women cooperative administrators, but the level of participation was not very large. Women cooperative members may not be fully aware or understand the benefits that can be gained from adoption in accounting software. Women's cooperatives may face limited resources, both in terms of finances and technical capabilities, thus experiencing obstacles in procuring and implementing new technology because it requires significant investment in infrastructure, training and technical support.

So it can be said that these findings support the RBV theory even though the level of participation of women cooperative administrators is still not significant.

From the results of the descriptive analysis, it is known that the indicator "Participation in Decision Making" was appreciated by respondents the highest, while the indicator "Participation in Utilization" was appreciated

the lowest. This can be interpreted as meaning that the participation carried out by administrators in the use of new technology, even though they already understand the benefits obtained from it, is still based on agreement in decision making, but has not yet reached its utilization. In simple terms, the management of the new women's cooperative decided to use new technology for their cooperative but there were no real implications yet. This is what causes the analysis to find that Organizational Participation has no effect on Availing New Technology.

The results of this second hypothesis test contradict the research findings of other researchers^{[37], [38], [39], [40]}.

5.3. Organizational Norms has a significant effect on Availing New Technology

The results of the descriptive analysis found that the Organizational Norms indicator that received the highest score was "Respect of organizational administrators for authority and decisions", while the indicator that was rated lowest was "There are sanctions if they do not implement them". If linked to the results of inferential analysis, it can be interpreted that the administrators accept the use of technology for their cooperative because of their obedience to decisions taken by consensus, and not because they are afraid of sanctions.

Organizational norms are related to organizational culture, which means that organizational culture is guided by the norms adopted by all members of the organization that differentiate it from others^[41]. Especially if the organization encourages a positive attitude towards change and innovation, it will be more likely to support and accept the adoption of new accounting software technology through Organizational Norms. Norms that value technological progress and reward efforts to use new technology will encourage active participation in the decision-making process and application of the technology.

Sunggono^[42] believes that the reasons why organizational administrators know and implement a norm are:

1. Respect the authority and decisions in the organizational field of the organization's administrator.
2. There is awareness to receive wisdom.
3. It is believed that the policy is prepared legally, constitutionally and in a predetermined manner, prepared by the head

of the authorized organization.

4. The attitude of accepting and implementing the policy stems from the fact that the policy is more appropriate (beneficial) from the point of view of personal interests.
5. There are certain sanctions that will be imposed if you do not implement organizational norms.

The results of testing this third hypothesis support the research results of other researches^{[43], [44], [45], [46], [47]}.

5.4. Availing New Technology has a significant effect on Competitiveness

Utilizing new accounting software technology has a significant influence on the competitiveness of women's cooperatives. Accounting software technology can automate accounting processes, reduce dependence on time-consuming manual work and increase efficiency. By adopting this technology, women's cooperatives can save time, reduce errors, and increase productivity, thereby strengthening their competitiveness by producing faster and better output.

The use of new technology can help reduce human errors in accounting work, such as calculation errors or data input errors. With increased accuracy and precision, women's cooperatives can produce more accurate and reliable financial reports. This can increase the trust of external parties, such as investors or business partners, and strengthen their reputation in the market.

Accounting software equipped with sophisticated analytical and reporting features can provide more complete and real-time information about the financial condition of women's cooperatives. Thus, the use of new technologies enables better and faster decision making. Women's cooperatives can use data and analysis obtained from accounting software to identify opportunities, predict trends, and plan more effective business strategies.

The use of new technology in accounting software can encourage data security, better customer service, or new technology-based business models. These innovations can provide significant competitive advantages and help women's cooperatives differentiate themselves from competitors.

The results of testing the fourth hypothesis support the research results of other researchers^{[48], [49], [50], [51], [52]}.

5.5. Availing New Technology significantly mediates the influence of Organizational Learning on Competitiveness

The indicator that got the highest score in the Availing New Technology variable was "Availability of Experts", while the indicator "Information Technology Intensity" was assessed by respondents and had the lowest score. Meanwhile, in the Organizational Learning variable, the Personal Mastery indicator (personal expertise) is the dominant choice while Team Learning (team learning) is the most minor choice. And in the competitiveness variable, the indicator that got the highest score on the Competitiveness variable, the "Non-Substitutability" indicator, was assessed by respondents and had the highest score, while the "Imperfect Imitability (difficult to imitate)" indicator was rated the lowest. From the findings above, it can be concluded that:

1. Women's cooperative administrators consider individuals who are experts in technology as an important factor in using cooperative accounting software more effectively, so they tend to look for and employ someone as an operator of the accounting software, because they realize that the intensity of their own use of the software is still low. This happens because women cooperative administrators tend to prioritize developing personal skills in the organizational learning process, but are weak in teamworking.
2. In relation to Competitiveness, women's cooperative administrators realize that accounting software for cooperatives is non-substitutable but not imperfectly imitable. This means that the role of accounting software for cooperatives is so great that going back to using manual techniques means a setback, but they realize that this accounting software can be used by any cooperative.

Trusted information technology can be used to improve individual performance and provide information to users as part of decision making in an organization^[53]. The use of information technology is used at the functional level to improve the quality and productivity of individual work in the organization. Therefore, information technology must be accepted and used by all employees in the organization so that high investment in information technology is also balanced with high productivity.

The results of testing the fifth hypothesis are

new findings because no research has been conducted to test the mediation of Availing New Technology in the influence of Organizational Learning on Competitiveness.

5.6. Availing New Technology significantly mediates the influence of Organizational Participation on Competitiveness

The indicator that got the highest score in the Availing New Technology variable was "Availability of Experts", while the indicator "Information Technology Intensity" was assessed by respondents and had the lowest score. Meanwhile, for the Organizational Participation variable, "Participation in Decision Making" was appreciated the highest by respondents, while the indicator "Participation in Utilization" was appreciated the lowest. And in the competitiveness variable, the indicator that got the highest score on the Competitiveness variable, the "Non-Substitutability" indicator, was assessed by respondents and had the highest score, while the "Imperfect Imitability (difficult to imitate)" indicator was rated the lowest.

In the context of cooperative accounting software, women's cooperative administrators involving members in decision making regarding the use and utilization of accounting software will provide an opportunity for them to contribute and feel ownership of the accounting system used. However, participation in its use, the role of members is very limited, because the use of cooperative accounting software is only permitted for certain individuals. In this case, according to the findings in the descriptive analysis, these "certain individuals" are people who are considered experts by women's cooperative administrators, so this means that not all women's cooperative administrators are able to use this accounting software.

Availing New Technology can mediate significantly the use of new technology in accounting software invites members' interest to participate more actively, especially in utilizing savings and loan services because with the use of accounting software, financial management will be more competitive, in this case transparent and reliable. With accounting software, women's cooperatives can access financial reports quickly and in an easy-to-understand format, making participatory decision making easier.

The results of testing the fifth hypothesis

are new findings because no research has been conducted to test the mediation of Availing New Technology in the influence of Organizational Participation on Competitiveness.

5.7. Availing New Technology significantly mediates the influence of Organizational Norms on Competitiveness

This finding can be interpreted that using accounting software can increase compliance with the rules in women's cooperatives, especially regarding financial recording and reporting, thereby increasing the competitiveness of women's cooperatives.

Availing New Technology mediates significantly because accounting software can ensure the implementation of existing organizational rules, especially regarding financial recording and reporting. By using new accounting software, women's cooperatives can implement their norms precisely, efficiently and transparently. This will create a more adaptive and innovative work culture, contributing to organizational competitiveness.

The use of accounting software encourages women's cooperatives to adapt to developing technological trends. The addition of organizational norms that encourage innovation and adaptation means that women's cooperatives will be more open to new technology and strive to keep up with the latest developments. The ability to adapt quickly to technological changes provides a competitive advantage and strengthens an organization's competitiveness.

The results of testing the fifth hypothesis are new findings because no research has been conducted to test the mediation of Availing New Technology in the influence of Organizational Norms on Competitiveness.

6. CONCLUSION

In the context of women's cooperatives, organizational learning turns out to have a significant influence on the adoption of new technology, especially in terms of improving the management's ability to use accounting software. On the other hand, participation in decision making does not directly influence technology adoption, perhaps due to limited resources or incomplete understanding. However, organizational norms that support the use of new technologies can influence the adoption of accounting software, having a positive impact on the efficiency and accuracy of women's

cooperatives. The use of this technology also acts as a mediator between organizational learning, member participation, and organizational norms and competitiveness, strengthening these aspects to increase the overall competitiveness of women's cooperatives.

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