
THE INFLUENCE OF THE CHARACTERISTICS OF THE MANAGEMENT ACCOUNTING INFORMATION SYSTEM ON MANAGERIAL PERFORMANCE AT PT. POS INDONESIA (PERSERO) IN LOMBOK

Melsa Apsasi, Budi Santoso, Saipul Arni Muhsyaf
Universitas Mataram, Indonesia

E-mail: melsaapsasi19@gmail.com, budisantoso@unram.ac.id, saipulam@gmail.com

ABSTRACT

KEYWORDS

Broad Scope, Timeliness, Aggregatory, Integration, Managerial Performance.

The characteristics of the management accounting information system become one of the important factors in helping to improve managerial performance in an enterprise. This study aims to analyze the influence of the characteristics of management accounting information systems in terms of *broad scope*, *timeliness*, *aggregate*, and *integration* aspects on managerial performance. The object used in this study is PT POS Indonesia (Persero) in Lombok with a population of 145 employees. The sampling technique uses *puspositive sampling* which is selected by 110 employees as respondents based on specified criteria. This research uses quantitative methods with primary data types. Data collection techniques using questionnaires. The results showed that of the four characteristics of the management accounting information system, only from the aspect of *timeliness* which has a positive influence on managerial performance while from the *broad scope*, *aggregate*, and *integration* aspects, it has no influence on managerial performance.

INTRODUCTION

The development of information technology that is increasingly advanced has resulted in the business environment experiencing very rapid changes where environmental changes can have an effect on companies to be able to make adjustments to these changes considering the increasingly high business competition and increasingly sophisticated technology thus encouraging managers to strive to improve their performance and be able to make the most of their resources to achieve good performance to achieve organizational goals, in order to remain superior in competing both now and in the future.

To increase superior competitiveness, companies must be able to improve their managerial performance with the aim of avoiding all risks that will hinder the goals to be achieved. Managerial performance is an activity that has been carried out as well as possible to improve the work achievements (successes) of a businessman. According to (Anitei & Chraif, 2012) also explains that managerial performance is used as a measure for performance as well as a predictor measure of performance especially for effectiveness of performance improvement. Managerial ability is born from a long process that occurs slowly hammering the process of observation and learning with the resulting evidence is to see the extent to which their work team is able to perform optimally. Managerial performance is arranged hierarchically (Lusia & Lepsinger, 1999), Lombardo & Eichinger, (2006), Kiel & Lennick, (2005) where the most important competencies are deep and active learning competencies because they can produce the

right conditions for them to develop. In line with the opinion according to (Laitinen, 2014) that the nature of managerial performance (e.g. negotiating, recruiting, training, innovating and communicating with managers) greatly influences the importance of information because each managerial job has specific information needs and there is no regularity or systematic.

Managerial performance can also explain how far a manager carries out management functions based on indicators consisting of planning, investigation, coordination, supervisory evaluation, staff selection, negotiation and representation (Mahoney et al, 1963). These functions are tools for the achievement of company goals, so when these functions run effectively it means that the company's performance is good. In achieving this goal, there are several factors that can affect managerial performance, based on previous research, these factors include: Employee competence, cost control, budget participation, budget feedback, budget evaluation, government internal control system (Friyanti, 2016), Accountability, clarity of budget goals, budgeting participation (I Gusti Putu Mira Wianti, Eka Ardhani Sisdyani, 2016), Decentralization, characteristics of management accounting information systems, environmental uncertainty (Erna & Dwi, 2006).

A successful performance in the company is also supported by the information system used in doing business. According to Rainer and Cegielski (2011) information systems are activities that occur such as collecting, processing, storing, analyzing and disseminating information in order to achieve a goal to support decision making and control in an organization. The use of contingency theory in this study is that it can support the effectiveness of the management accounting information system used by companies where according to Goodhue (1995) states that the success of a company's information system depends on how the system is run, the ease of the system for its users, and the use of technology used. Information systems will influence how organizations make decisions, plan and organize all parts of the organization, both private organizations and public sector organizations.

The use of the characteristics of the management accounting information system in this study as a system that plays a role in helping to predict the possible consequences of several alternative actions carried out on various activities such as planning, controlling, and decision making, so that the characteristics of the information system have a relationship with managerial performance where the characteristics of the management accounting information system are useful in helping managers in Decision making is categorized into four properties, namely broad scope, timeliness, aggregation, and integration. The characteristics of the management accounting information system available in the organization will be effective if it supports the needs of information users for decision making (Ajeng and Titiek Suwarti, 2010). The information received by the manager needs to be selected according to the characteristics that meet the contribution in the achievement of managerial performance (Firmansyah, 2015).

The importance of using the Management Accounting Information System I in a company is that it can provide functions in increasing data accessibility effectively and efficiently to users, ensuring the availability of quality and skills in utilizing information systems critically, and being able to develop a more effective planning process for the company. The Grand Theory used in this study is Contingency Theory by supporting the use of Management Accounting Information System Carcteristic at PT POS Indonesia (Persero) in Lombok in decision making by assessing Managerial Performance.

To improve managerial performance, manager requires a reliable system that is well directed, one of which is the use of a management accounting information system made in a business to be able to help manager in carrying out its duties. According to Jeffrey and Lonnie (2008) management accounting information system is an application created to help in the process of a business such as generating information needed by users and can be presented in the form of an appropriate format that has been determined so as to produce good and relevant information. According to (Hansen & Mowen, 2007:429) management accounting information systems are part of the accounting information system in an enterprise, in line with (Belkaoui, 2010:4) which explains that the management accounting information system is a set of human resources and capital in an organization responsible for the production and dissemination of information that is considered relevant for internal decision making, thus the management accounting information system is an integral part of the organizational structure and to the process of regulating, motivating, providing performance measurements, such as the delegation of authority to communicate goals, participation and information feedback (Jones, 1985).

When management accounting information system is implemented, there are consequences that occur unexpectedly because in an organizational and social context it is not well understood by users (Lawrence et al, 1997). The success or failure of the existence of a management accounting information system in a company does not only depend on whether or not a piece of information is applied or the sophistication of supporting technology used but can also be caused by limited user involvement, lack of planning and unclear needs for systems that are influenced by advances in information technology, market competition, organization set up, and management control system. The management accounting information system aims to provide the required information, to facilitate supervision and action on the assessment of the organization for operational activities (Hall, 2011) thus the management accounting information system has a wide scope that allows managers to obtain the information needed in making successful economic decisions in the long term (Hoque, 2003). To overcome the importance of management accounting information systems, this research focuses on four characteristics of management accounting information systems, including broad scope, timeliness, aggregation, and integration where managers tend to consider information characteristics useful in the decision-making process (Chenhall and Morris, 1986).

PT POS Indonesia (Persero) is a State-Owned Enterprise (BUMN) company engaged in logistics, couriers, courier services and financial transactions. Currently, PT POS Indonesia is required to have more value in facing increasingly fierce competition by increasing the development of information, communication, and technology media so that its network is wider by reaching 4,800 Post office networks throughout Indonesia and more than 40,000 Postal agents that will continue to be developed by adjusting to the needs and expectations of the community in order to be able to maintain its business in the face of competition from private companies.

This paper is structured as follows: in part 2, the author briefly discusses the theory of information system success Delone & McLean, 1992 as one of the theories that support the success and success of information systems and is followed by discussing the theory of contingency that exists in the theme of management accounting formulated by Drazin and Van de Ven (1985). This theory is three important approaches in contingency research, namely selection, interaction, and system. In sections 3 and 4 the authors discuss

the development of hypotheses and research frameworks followed by procedural methods for analyzing data. In part 5, the author presents the results of the diagnosis and also the findings of the hypothesis based on the results of PLS-SEM

RESEARCH METHODS

In this study there is a design made to detail or explain the method used. The design used in this study is quantitative research methods and primary data types. The population in this study consisted of 145 employees from each division in the PT. Pos Indonesia (Persero) in Lombok. The respondents of the study taken from the population, namely a total of 110 respondents who were selected, were the result of purposive sampling based on certain criteria or considerations. The data collection method in this study used the distribution of questionnaires to each respondent directly and used a 5-point likert scale calculation.

Table 1
Characteristics of Respondents

No	Characteristic		Sum	Presented
1.	Gender	Man	79	70,12%
		Woman	31	29,85%
	Total		110	100%
2.	Education	High School	5	1,50%
		D1-D3	35	27,42%
		S1-S3	70	71,08%
	Total		110	100%
3.	Length of Service	5-10 years	7	6,62%
		11-15 years	15	16,10%
		16-20 years	63	52,23%
		≥ 20 years	25	25,05%
	Total		110	100%
4.	Age	25 years	10	15,76%
		26-40 years	27	20,08%
		41-55 years	23	19,09%
		≥ 56 years old	50	45,07%
	Total		110	100%
5.	Assignment	KILLED	99	76,25%
		LOTIM	3	7,35%
		ATTIC	2	3,2%
		LOBAR	2	3,2%
	KLU	4	10,00%	
Total		110	100%	

Based on the table above, it can be seen that the majority of respondents, namely male employees, were 79 people (70.12%), and the rest were women as many as 31 people (29.85%). Respondents based on educational background were dominated by S1-S3, namely 70 people (71.08%). Respondents with the old working category were

dominated by 16-20 years, namely 63 people (52.23%). Respondents with an age category dominated by respondents aged ≥ 56 years as many as 50 people (45.07%), and respondents with an assignment category were dominated by respondents whose assignment in Mataram City was 99 people (76.25%).

RESULTS AND DISCUSSION

Output SEM-PLS

The data analysis technique of the PLS-based SEM method is that this research uses Smart-PLS *software*. The SEM-PLS measurement method requires two stages to assess the fit model of a study, these stages are as follows:

Assessing the Outer Model or Measurement Model

Evaluation of the measurement model or outer model is carried out to assess the validity and reliability of the model. Outer models with reflective indicators were evaluated through *the validity of convergent* and *discrimination* of latent construct-forming indicators and *composite reliability* as well as *cronbach alpha* for its block indicator Ghozali (2012:7).

Table 1
Outer Model Results

Variable	Indicator	Scale	Loading Factor	Statistics T	AVE/ Nilai T	CR/VIIF
Broad Scope	B1	Formative	0,811	6,256	0,761899	0,927
	B2		0,785	5,200		
	B3		0,946	7,760		
	B4		0,937	7,697		
Timeliness	T1	Formative	0,918	28,002	0,900199	0,964
	T2		0,952	35,870		
	T3		0,957	132,254		
Agregation	A1	Formative	0,924	3,373	0,758838	0,956
	A2		0,884	2,929		
	A3		0,874	3,203		
	A4		0,918	3,371		
	A5		0,878	3,182		
	A6		0,735	3,147		
	A7		0,890	3,389		
Integration	I1	Formative	0,733	1,581	0,493644	0,704
	I2		0,945	1,799		
	I3		0,225	1,520		
Managerial Performance	M1	F formats	0,688	6,388	0,635822	0,931
	M2		0,778	6,212		
	M3		0,910	9,085		
	M4		0,766	6,997		
	M5		0,814	7,393		
	M6		0,524	4,541		
	M7		0,910	9,085		
	M8		0,910	9,085		

Convergent validity can be seen from the *value* of loading factor, *average variance extracted* (AVE) and *communality* of smartPLS *output*, while *discrimination* validity can be seen from *cross loading* and will square AVE and correlation between constructs laten. From the analysis output above, it can be seen that the AVE value of all constructs produces a *loading factor* value of > 0.50 , which means that all construct indicators are valid and meet the conditions for convergent validity.

From the output above, it can be seen that the composite reliability value produced by all constructs is very good, which is above 0.70 so that it can be concluded that all construct indicators are reliable and meet the reliability test.

Assessing the Inner Model or Structural Model

The assessment of structural models with PLS begins by looking at the value of R-Squares for each endogenous latent variable as the predictive power of the structural model as well as the change in the value of *R-Squares* can be used to explain the influence of certain exogenous latent variables on endogenous latent variables whether they have a *substantive* influence. The results of the *statistical* output above show that the *R-Square* value generated for the managerial performance variable is 0.135, meaning that the influence of the management accounting information system on managerial performance is 13.5% and the remaining 86.5% is influenced by variables outside the study.

From the results of the structural model test output, it can be seen the value of the influence between the hypothesized variables by using the bootstrapping method to see the relationship between the variables in the study, as for the value of the influence can be detailed as follows:

Table 2
Final results of Structural Model Analysis

	<i>Original Sample (O)</i>	<i>Sample Mean (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>Standard Error (STERR)</i>	<i>T-Statistics</i>
<i>Broad Scope Managerial Performance</i> →	0,210284	0,394806	0,511784	0,511784	0,410884
<i>Timeliness</i> → <i>Managerial Performance</i>	0,709889	0,414856	0,355404	0,355404	1,997416
<i>Aggregation</i> → <i>Managerial Performance</i>	-0,686408	-0,221487	0,566893	0,566893	1,210824
<i>Integration</i> → <i>Managerial Performance</i>	0,008103	-0,375686	0,481649	0,481649	0,016824

In this study, to be able to determine the significance, namely the *t* from the *T-statistical* value of the exogenous variable. The limit for whether or not to support a hypothesis proposed is 1.96. So if the value of T-statistic is less than 1.96 then the hypothesis is rejected, and vice versa if the value of *T-statistic* is greater than 1.96 then hypothesis is accepted or supported.

From the results of the structural model test output, it can be seen the collation value of each item to measure a variable. This value can be seen from the *outer loading* value which aims to see the collation value of the item score or indicator with the construction score. An indicator is considered reliable if it has a correlation value of 0.70 but in the development stage the correlation is accepted 0.50 Ghozali (2012:7).

It can be concluded that from the output results, it shows that of the four variables tested, only the *timeliness* variable has an influence on managerial performance with a value that shows above 1.96 that is 1.99 while for the other three variables it does not show results that usually affect managerial performance because there are other variables that affect managerial performance besides the use of the system management accounting information.

Discussion

Based on the results of research that has been carried out from the four variables used to see the extent of the influence on managerial performance, namely: the results of the broad scope variable which shows that there is no significant influence on managerial performance where the assessment standard is 1.96 while the calculation results from the *broad scope* shows a result of 0.41 which means rejected, because this shows that information coming from inside and outside the company does not affect the good and bad managerial performance. The result of the second variable is *Timeliness* which shows a result of 1.99 which means it is received, because timeliness in producing information is needed by managers in carrying out their work. The result of the third variable is *aggregation* with hasil 1.21 which means it is rejected, because information describing the area of tidan has an influence on managerial performance. The result of the fourth variable is integration which shows a result of 0.01 which means it is rejected, because information that reflects complexity and interdependence has nothing to do with managerial performance.

CONCLUSION

The characteristics of a broad scope management accounting information system (scope) have no positive effect on managerial performance. Hi this shows that the scope of information coming from inside or outside the company (economic, technological, and market factors) does not affect either the managerial performance in the company.

The characteristics of the management accounting information system timeliness (punctuality) positively affect managerial performance. This shows that timeliness in producing information needed by managers in doing their work, the better the managerial performance in the company.

The characteristics of the management aggregation accounting inform system do not have a positive influence on managerial performance. This shows that information that provides clarity about a manager's area of responsibility in the company has no effect on managerial performance.

The characteristics of the informa systemsi accounting management integration do not have a positive influence on managerial performance. This shows that information that reflects complexity and interdependence between one part and another has no influence on managerial performance.

REFERENCES

- Achmad, Solechan., & Ira Setiawati. 2009. Pengaruh Karakteristik Sistem Akuntansi Manajemen dan Desentralisasi Sebagai Variabel Pemoderasi Terhadap Kinerja Manajerial (Studi Empiris Pada Perusahaan Manufaktur Di Kabupaten Semarang). *Jurnal Riset Ekonomi dan Manajemen*. Vol 4. No.1.
- Agbejule, A., & Burrowes, A. 2007. Perceived Environmental Uncertainty: Supply Chain Purchasing Strategies and Use of MAS Information. *Management Audit Journal*.
- Ajibolade, S., Arowomol, S., Ojikutu, R. 2010. Management accounting systems, perceived environmental uncertainty and firm performance in Nigeria,” *International Journal Of Academic Research*, Vol.2(1), pp.195-201.
- Al-Mawali, H., Zainuddin, Y., Ali, N. 2012. Use of customer accounting information and organizational performance, *Business Strategy Series*, Vol.13(5), pp.215-23.
- Amalia, Hilda. 2019. Pengaruh Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial Dengan Ketidakpastian Lingkungan Sebagai Variabel Pemoderasi Pada Hotel Bintang Empat Di Kota Medan. Universitas Muhammadiyah Sumatera Utara.
- Juniarti, & Evelyne, 2003. Hubungan Karakteristik Informasi yang Dihasilkan Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial dan Perusahaan Manufaktur di Jawa Timur. *Jurnal Akuntansi dan Keuangan* Vol. 5, No.2, Nopember 2003: 110-122.
- Kamal, A.A.Nur. et al. 2020. Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial UMKM. *Jurnal Akuntansi Keuangan (JAF)* Vol. 1, No. 1. Universitas Muslim Indonesia.
- Kiel, F., Phd, & Lennick, D. 2005. *Moral intelligence- Improving business performance and leadership success*. New Jersey: Wharton School Publishing, Pearson Education,
- Mahoney, T.A. et al. 1963. *Pengembangan Kinerja Manajerial: Suatu Pendekatan Penelitian*. Cincinnati: South Western Publ. Bersama.
- Mangkunegara, A.A. Anwar Prabu. 2005. *Manajemen Sumber Daya Perusahaan*. Bandung: PT Remaja Rosdakarya.
- Pasaribu, P. 2009. Pengaruh Komitmen, Persepsi dan Penerapan Pilar Dasar TQM Terhadap Kinerja Manajerial. *Jurnal Akuntansi dan Strategi Indonesia*, BPF, Yogyakarta.
- Ujiyantho, Arief dan Pramuka, Bambang Agus. (2007). *Mekanisme Tata Kelola Perusahaan, Manajemen Laba dan Kinerja Keuangan (studi pada perusahaan go public di sektor manufaktur)*.
- Ulum, Faruk. Rinaldi Muchtar. 2018. Pengaruh Kualitas E-Service Terhadap Kepuasan E-Customer Website Start-Up Kaosyay. *Jurnal KOMPAK TEKNO* Vol. 12, No.2 hal 68-72. Universitas Teknokrat Indonesia.
- Vidiasari, Ayu. Dedi Darwis. 2020. Perancangan Sistem Informasi Akuntansi Penjualan Kredit Buku Cetak (Studi Kasus: CV Asri Mandiri). *Jurnal Madani : Sains, Teknologi, dan Humaniora* Bol. 3, No. 1 hal 13-24. Universitas Teknokrat Indonesia.
- Wijayanti, Sukma. 2018. Pengaruh Karakteristik Sistem Akuntansi Manajemen Terhadap Kinerja Manajerial (Studi Empiris Pada Perusahaan Rokok Di Kudus). *Jurnal Global Akuntansi*. Program Studi Akuntansi Keuangan Publik. Politeknik Balekambang.

Yani, J. Fitri. 2019. Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial PT. Pegadaian Persero Wilayah I Medan. Universitas Medan Area.

Copyright holders:

Melsa Apsasi, Budi Santoso, Saipul Arni Muhsyaf (2023)

First publication right:

Devotion - Journal of Research and Community Service



This article is licensed under a **Creative Commons Attribution-ShareAlike 4.0 International**