

# The Influence of Management Accounting Information System Characteristics, Utilization of Information Technology, and Accounting Knowledge on Managerial Performance (A Case Study at PT Nuansa Dharma Cipta)

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## Abstrak

*The purpose of this study is to ascertain how managerial performance is impacted by the features of management accounting information systems, information technology use, and accounting expertise. kind of study that is quantitative. The sample consists of 40 managers who are respondents, while the research population consists of all managers of PT Nuansa Dharma Cipta Samarinda. Questionnaires and observations are used in data collection methods. Multiple linear regression, correlation and determination tests, as well as t and ui F tests, are the analytical instruments utilized. The study's findings demonstrate that all three independent variables management accounting information systems, information technology use, and accounting knowledge have a substantial impact on managerial performance at the same time. A partial test indicates that Managerial Performance is significantly and favorably impacted by the Management Accounting Information System. It is also claimed that information technology adoption significantly and favorably affects managerial performance. Similarly, PT Nuansa Dharma Cipta Samarinda's managerial performance is significantly impacted by accounting expertise.*

**Keywords:** Management Accounting Information System Characteristics, Utilization of Information Technology, Accounting Knowledge on Managerial Performance.

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## 1. INTRODUCTION

Recently, the retail industry has seen rapid growth and increasingly fierce competition. Modern retail businesses have brought new dynamics to the development of the retail sector in Indonesia. These businesses operate with significant capital power, and companies like Indomaret and minimarkets are widespread across the country. For consumers, the presence of these businesses is a welcome development, as they offer numerous benefits, such as convenience, safety, ease of purchase, a wide variety of products, and superior product quality, which continues to improve over time. According to data published by [tradingeconomics.com](http://tradingeconomics.com), retail sales in Indonesia have fluctuated over the past three years, from 2022 to August 2024. Year-on-year retail sales for December 2022 closed at +0.7%, rising to 2.4% in October 2023, driven by growth in the food, beverages, and tobacco sector. By August 2024, year-on-year retail growth reached 5.8%, a 3.4% increase from the previous year. The growth is largely due to intense competition among retail companies globally, sharpening the competitive landscape. One way companies can gain a competitive edge is by improving managerial performance (Arsyilia & Hariyono, 2024). In general, a company's accounting system, as managed by leadership, is fundamentally designed to support managerial performance, making operations more effective and efficient. This results in quality management synergy, better information planning, and highlights areas that require more attention in the future. (Irawati & Ardianshah, 2018). The accounting knowledge of an owner or manager is crucial, as a business's success and sustainability depend on the manager's expertise in accounting. The importance of accounting knowledge lies in its role as a basis for decision-making when managers encounter new information or need to evaluate related situations. According to Putri et al., (2021) Managers with a strong understanding of accounting contribute to the organization's efforts in shaping effective leadership performance. This includes tasks such as classifying, recording, summarizing, and reporting the organization's financial results, which ultimately leads to more efficient and optimized operations in the future. Accounting knowledge is a crucial component in business, as a manager's understanding is essential for improving organizational performance. A manager is considered professional if they possess extensive accounting

knowledge, which is vital for effectively managing and enhancing the organization's operations. On other side, accounting understanding serves as a branch of knowledge that outlines the system of financial reporting, encompassing the company's economic situation and business conditions, along with the management aspects utilized by stakeholders to forecast the future and make important decisions. Managerial performance is crucial for overall management within an organization, as the success of management in achieving its objectives can be measured by its effective managerial performance (Deliani et al., 2021). Ilmy & Mus (2021) In their journal, it is stated that managerial performance is the output produced by managers within a specific period. Additionally, organizations are responsible for ensuring their sustainability for the future (Sulani & Rusdi, 2016). The retail sector is still thriving because of the support of the community and product purchases, which are affected by lifestyle choices as well as needs, especially among metropolitan populations. The retail industry in Samarinda has expanded quickly, and many big-box retailers have set up shops there. These retailers include Carrefour, Matahari, Sago, Ace Hardware, SportStation, Nuansa, and several others that sell a variety of goods such as food, clothes, electronics, and furniture. The existence of retail establishments in Indonesia affects service quality and boosts expectations for addressing community needs. One such business in the retail sector that sells electronics in Samarinda is PT Nuansa Dharma Cipta. There are now two branches of PT Nuansa Dharma Cipta in Samarinda: one on Jl. Imam Bonjol in the Samarinda Kota district, and another on Jl. Untung Suropati in the Karang Asam subdistrict, Sungai Kunjang, Samarinda, East Kalimantan. In order to survive and prosper in the retail industry's increasingly fierce competition, PT Nuansa Dharma Cipta needs to come up with efficient solutions. Making the right business decisions is a complex process that is essential for a company to survive and remain competitive in a tightening market environment (Karim, 2015). The current business competition is highly intense and sharp, forcing companies to utilize all their resources to survive and remain strong in every competition. To stand firm amidst fierce rivalry, businesses must focus on delivering quality services and adopt innovative practices. Additionally, companies need to consider unpredictable external factors. Improving managerial performance is one effective way to enhance competitive advantage. The description leads one to the conclusion that each of the following factors the features of management accounting systems, the use and application of technology, and accounting expertise generally affects how managers function within a company. This is corroborated by research by Ayu (2015), which also finds that managerial performance is greatly impacted by the features of management accounting information systems. Firdayanti et al. (2020) and Riswan et al. (2019) also found that knowledge plays a significant role in enhancing managerial practices within the organization. This analysis seeks to investigate the problems and evaluate the same theory in light of the occurrences mentioned above and the evidence from other studies showing that independent variables affect dependent variables. As a result, the selected title is: "The Influence of Management Accounting Information System Characteristics, the Utilization of Information Technology, and Accounting Knowledge on Managerial Performance".

## II. LITERATURE REVIEW

### Contingency Theory

Contingency theory is a framework used to assess a leader's attitude within a company. It evaluates whether the leader's performance aligns with expectations and measures their understanding of management practices. The effectiveness of management largely depends on the extent of the leader's involvement in the organization. This theory also assesses leadership within the company and how performance is executed in relation to attitudes and leadership styles. It illustrates that leaders who have a strong understanding of organizational management contribute to the effectiveness of the company; conversely, if the leader's approach is misaligned with performance and leadership expectations, the organization may face setbacks (Hery, 2018). The connections between contingency theory and management accounting is based on the understanding that there is no one size fits all system for implementation, including in management accounting, as various influencing factors will always be present. Therefore, organizations must implement

efforts tailored to different situations or conditions. The effectiveness of management accounting practices depends on the surrounding context and circumstances. Contingency theory can provide insights into whether management accounting performance can be effectively utilized. Grounded in contingency theory, there is a possibility that other supporting variables are interconnected and aligned with the existing issues (Suntara & Hijran, 2023).

### **Management Accounting Information System**

Alabdullah, (2022) explain that Management Accounting Information Systems (MAIS) are human-made tools designed to assist management in carrying out activities and serve as a foundation for disseminating information regarding the company's financial reports, ensuring that decisions can be effectively realized. MAIS has two primary functions that make it essential for organizations: it facilitates planning efforts and actions for control. Essentially, the processing of information originates from the management accounting information system itself, which organizations utilize to develop plans and manage all future activities. The indicators of Management Accounting Information Systems include: Broad Scope (The system encompasses a wide range of information relevant to various managerial functions), Timeliness (Information is provided in a timely manner, enabling quick decision-making), Aggregation (Data is aggregated to present a comprehensive view, facilitating better analysis) and Integration (The system integrates information from various sources to ensure consistency and accuracy in reporting).

### **Information Technology**

Karim et al., (2020) explain that technology in organizations refers to the use of modern-based tools as an effort to facilitate performance and management administration. The technology used is closely related to networking devices, including hardware such as computers and laptops, as well as software related to network models. The indicators of information technology are: Capture (the function of information technology as a means of capturing data), Processing (the function of information technology as a means of processing data), Generating (the function of information technology as a means of generating information), Storage (the function of information technology as a means of storing data), Retrieval (the function of information technology as a means of retrieving information), Transmission (the function of information technology as a means of transmitting data).

### **Accounting Knowledge**

According to Priliandani et al., (2020) accounting knowledge is a form of perception regarding what is seen and understood as something true, possessing facts and information about recording procedures, activities of classification, and sorting issues that arise in economic activities, aimed at preparing financial reporting information for decision-making. Lestari & Rustiana (2019) state that several indicators of accounting knowledge include: declarative knowledge and procedural knowledge.

### **Managerial Performance**

Widodo (2020) Managerial performance refers to the activities carried out by managers or leaders, which generally include efforts to plan the implementation of reporting and control, investigating all elements, supervising, and evaluating the organization's work results. The indicators of managerial performance include: work quality, timeliness, initiative, ability, and communication.

## **III. RESEARCH METHODOLOGY**

### **Type of Research**

Descriptive study using a quantitative approach is the research methodology employed by the author. Data relating to management performance and other company-related supporting data are gathered and presented in this study from PT Nuansa Dharma Cipta, giving a clear picture of the current state of affairs. Descriptive approaches, according to Sugiyono (2018), are among those that report or analyze study findings without being utilized to reach more general conclusions.

### **Type & Sources of Data**

Quantitative data, especially primary data, are used in this investigation. Data from management at PT Nuansa Dharma Cipta who satisfy the researcher's sample selection requirements or original data gathered by the researcher from the field are referred to as primary data. Based on the answers to the questionnaires the researcher gave to a chosen group of respondents who met the researcher's requirements, this data was gathered.

### **Population dan Sample**

The study's population consists of all managers of PT Nuansa Dharma Cipta, which has two locations: PT Nuansa Dharma Cipta on Jl. Imam Bonjol and PT Nuansa Dharma Cipta on Jl. Luckily Suropati. The managers, assistant managers, and department heads of PT Nuansa Dharma Cipta from these two branch sites make up the study's sample. The sample for this study was 40 people, including managers, assistant managers, and department heads from the two branches of PT Nuansa Dharma Cipta, based on the previously mentioned criteria. This study is known as saturated sampling, a sampling strategy in which every member of the population is included in the sample. The researcher selected a sample size of 40 people because there were precisely 40 managers.

### **Data Collection Techniques**

A questionnaire method was used by the researcher to collect data for this investigation. With this approach, the researcher visits the organization under investigation in person and gives questionnaires and a letter of research authorization to the respondents, which include managers, assistant managers, and department heads at PT Nuansa Dharma Cipta. Respondents will be asked to evaluate the features of the management accounting information system, information technology, accounting knowledge, and managerial performance based on observations and the scale they have chosen.

### **Data Analysis Techniques**

Multiple linear regression, the coefficient of correlation (R), the coefficient of determination (R<sup>2</sup>), partial tests (t), and simultaneous tests (F), also referred to as joint tests, were among the statistical analysis techniques used in this study to examine the data. SPSS version 25 was used to calculate all of the data. The researcher first performed validity and reliability tests in addition to traditional assumption tests to make sure the data were normally distributed.

### **Validity and Reliability Testing**

A validity test must be performed to ascertain whether a question in a questionnaire is valid (Imam, 2018). A questionnaire is deemed valid if one of its statements can provide insight into the subject matter being measured. The correlation or support for the total item score, which is determined by comparing the item score with the overall item score, indicates the validity of an item.

An instrument is deemed reliable if it consistently generates the same data when measuring the same item, as determined by the reliability test (Sugiyono, 2018). According to Suryani (2019), the purpose of the reliability test is to characterize the consistency of the measured variance and assess its acceptability. The Cronbach alpha for each instrument in each variable is determined in order to perform the reliability test. If a construct or variable has a Cronbach Alpha > 0.60, it is considered as dependent. Ghazali (2018) asserts that if Cronbach's Alpha is higher than 0.6, it is acceptable.

### **Classic Assumption Test**

Understanding the state or situation of the data in a research study is the goal of the traditional assumption tests, which guarantee the accuracy of the analysis. The purpose of these tests is to get accurate results. Autocorrelation, heteroscedasticity, multicollinearity, and normality are examples of the traditional assumption tests.

### **Model Feasibility Test**

As indicated in the "ANOVA" table, the F-test is used to illustrate the significant effects among variables in order to demonstrate the simultaneous influence of the dependent variable (also known as the

bound variable) on the independent variables (also known as the free variables). The standard deviation of the significance test is 0.05, or  $\alpha = 5\%$ .

### Correlation and Determination Test

In regression, the correlation coefficient is used to quantify the link between variables X and Y, indicating how strongly or weakly they are related. The two variables, X and Y, have a strong association, and the regression model is deemed more valid when the correlation test yields a result of 1 (Gani & Amalia, 2015). With a coefficient of determination between 0 and 1, the determination test evaluates the model's capacity to explain the variance of the independent variable in respect to the dependent variable ( $0 < R^2 < 1$ ). If the  $R^2$  value is between 0 and 1, then the independent variable (X) is considered to have the ability to predict changes in the dependent variable (Y). The ability of the independent variable (X) to predict changes in the dependent variable (Y) increases with the proximity of  $R^2$  to 1.

### T-Test Hypothesis Testing

Hypothesis testing will demonstrate the relative contribution of each independent variable to the explanation of the dependent variable's fluctuation. Ghazali (2018) states that the significance threshold is  $\alpha = 0.05$ , indicating a 95% likelihood or a 5% margin of error. If the probability value t is less than 0.05, then the independent variable is considered to have an effect on the dependent variable. The following criteria can be used to determine the direction of the link between the independent and dependent variables: It can be inferred that  $H_0$  is accepted and  $H_a$  is rejected if the t statistic is less than t table, which indicates that the independent variable has no partial effect on the dependent variable. It can be inferred that  $H_0$  is rejected and  $H_a$  is accepted if t statistic > t table, which indicates that the independent variable has a positive partial effect on the dependent variable.

## IV. RESULTS AND DISCUSSION

### Research Results

In conducting model feasibility testing, it is necessary to explain the correlation test, the determination test, and the F test, with the following descriptions:

### Correlation Coefficient and Determination Tests

**Tabel 1. Results of Correlation Coefficient and Determination Tests**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.776 <sup>a</sup>	0.602	0.569	1.93823	1.644

There is a strong correlation between Management Accounting Information Systems (MAIS), the Utilization of Information Technology (UIT), and Accounting Knowledge (AK) and Managerial Performance (MP) at PT Nuansa Dharma Cipta Samarinda, as indicated by the correlation value (R) of 0.776, which falls between 0.700 and 0.800. Managerial Performance at PT Nuansa Dharma Cipta Samarinda is correlated with Management Accounting Information Systems, Utilization of Information Technology, and Accounting Knowledge, according to the Adjusted R square value of 0.569, or 56.9%. The remaining 43.1% is affected by several factors.

### The simultaneous test (F test)

**Tabel 2. Results of Statistic F Test**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	204.657	3	68.219	18.159	0000 <sup>b</sup>
Residual	135.243	36	3.757		
Total	339.900	39			

According to the above table, the F statistic value is 18.159. This indicates that the F statistic is greater than the F table, or, using the calculation,  $18.159 > 2.84$ . This indicates that the Management Accounting

Information System, the Use of Information Technology, and Accounting Knowledge all simultaneously affect Managerial Performance at PT Nuansa Dharma Cipta Samarinda.

### Multiple Linear Regression Test

**Tabel 3. Results of Multiple Linear Regression Test**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	9.332	4.454		2.095	0.043
1 SIA_X1	0.279	0.069	0.440	4.038	0.000
PTI_X2	0.351	0.116	0.362	3.029	0.005
PA_X3	0.237	0.097	0.284	2.446	0.019

From the table above, the obtained constant value is 9.332, with the coefficient values as follows:  $b_1 = 0.279$ , coefficient value  $b_2 = 0.351$  and coefficient value  $b_3 = 0.237$ , The regression equation can be determined as follows:

$$\hat{Y} = 9.332 + 0.279 X_1 + 0.351 X_2 + 0.237 X_3$$

Based on the regression model above, the equation can be explained as follows:

a. The constant value (a) is 9.332

This value represents the baseline level of Managerial Performance (KM) when all independent variables (Sistem Informasi Akuntansi Manajemen, Pemanfaatan Teknologi Informasi, and Pengetahuan Akuntansi) are equal to zero. It provides a starting point for measuring the impact of the other variables.

b. The value of  $b_1$  is 0.279

According to this coefficient, if all other factors stay the same, the Managerial Performance (KM) should rise by 0.279 units for each unit increase in the Management Accounting Information System (SIA). This implies that SIA and KM have a good relationship.

c. The value of  $b_2$  is 0.351

This coefficient indicates that, when all other variables are held constant, Managerial Performance (KM) should increase by 0.351 units for each unit increase in Utilization of Information Technology (PTI). This suggests that managers' performance is positively impacted by more effective use of technology.

d. The value of  $b_3$  is 0.237

This coefficient suggests that an increase of one unit in Accounting Knowledge (PA) results in a 0.237 unit increase in Managerial Performance (KM), again assuming other variables are constant. This indicates that enhanced accounting knowledge contributes to improved managerial performance.

#### i. T-Test Hypothesis Testing

**Tabel 4. Results of T-Test Hypothesis Testing**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	9.332	4.454		2.095	0.043
1 SIA_X1	0.279	0.069	0.440	4.038	0.000
PTI_X2	0.351	0.116	0.362	3.029	0.005
PA_X3	0.237	0.097	0.284	2.446	0.019

It is clear from the explanation in Table 4.19 above that the variables of Accounting Knowledge, Information Technology Utilization, and Management Accounting Information System affect the Managerial Performance variable at PT Nuansa Dharma Cipta Samarinda. The following testing methods can provide further information on this relationship:

- 1) At PT Nuansa Dharma Cipta Samarinda, Managerial Performance is significantly influenced by the Management Accounting Information System. The Management Accounting Information System variable has a significance value of 0.000, which is less than the predetermined significance level of 0.05. This suggests that managerial performance is significantly and favorably impacted by the Management Accounting Information System.
- 2) PT Nuansa Dharma Cipta Samarinda's managerial performance is significantly and favorably impacted by the use of information technology. The information technology utilization variable has a significance value of 0.005, which is less than the 0.05 threshold. According to this study, PT Nuansa Dharma Cipta Samarinda's managerial performance is influenced by the use of information technology. Thus, it can be said that PT Nuansa Dharma Cipta Samarinda's managerial performance is greatly and favorably impacted by the use of information technology.
- 3) Managerial performance is significantly impacted by accounting expertise. The accounting knowledge variable's significance value is 0.019, below the 0.05 threshold for significance. Thus, it can be said that managerial performance at PT Nuansa Dharma Cipta Samarinda is greatly and favorably impacted by accounting knowledge.

## Discussion

### The Influence of Management Accounting Information Systems on Managerial Performance

At PT Nuansa Dharma Cipta Samarinda, the management accounting information system significantly and favorably influences managerial performance, according to the findings of the hypothesis analysis. This indicates that when the management accounting information system's quality improves, so does the company's managerial performance. This suggests that the attainment of managerial performance is more supported by an organization's management accounting information system the more successful it is. Consequently, the effect is substantial. Furthermore, as demonstrated by the research findings, the calculated t-value exceeds the t-table value. The study's hypothesis, according to which managerial performance is greatly impacted by the management accounting information system, is thus accepted. The influence of the management accounting information system is evident, as accounting information is essential for every organization, particularly regarding performance and decision-making. In this context, management within a company requires all necessary information to achieve more optimal managerial performance. This information relates to timeliness, which reflects the ability of company leaders to handle every issue that arises efficiently and promptly. Furthermore, the timeliness of managerial performance indicates that leaders can complete tasks accurately and faster than the set targets.

Similarly, aggregation indicates that a company can consolidate all existing information from various activities, while integration refers to the availability of facilities and tools that can support managerial performance, thereby influencing the decisions made by managers. According to Sedarmayanti (2020) that every decision made by management and efforts to achieve effective performance require accounting information, as these elements are interrelated and mutually influential.

The degree of availability of each feature in the management accounting information system may not always be constant for each performance under particular circumstances, according to contingency theory. Contingency theory states that any company or organization where managers carry out their duties may have varying degrees of environmental unpredictability and distinct business strategies. This may result in differences in the requirements for management accounting information systems' features in relation to PT Nuansa Dharma Cipta Samarinda's managerial performance. Manossoh and associates (2022) According to Manossoh, there is a wealth of evidence showing that managers who have the traits of management accounting information systems perform better in their firms than managers who don't. According to contingency theory, businesses that disseminate knowledge about management accounting systems can have a comparable impact in various scenarios. Other influencing factors that interact with one another and fit the circumstances at hand are also possible according to contingency theory (Suntara & Hijran, 2023).

This explanation is also backed up by a number of research findings, including those by Maulana (2020), who claimed that when information and decision-makers' needs are aligned, the quality of decisions made will improve, user satisfaction will increase, and managerial performance within the company will directly improve. Ayu (2015) came to the conclusion that managerial performance is positively and significantly impacted by the features of management accounting information systems. It follows that the more dependable the management accounting system, the better the managed execution will be.

### **The Influence of Information Technology Utilization on Managerial Performance**

The results of the hypothesis analysis indicate that PT Nuansa Dharma Cipta Samarinda's management performance is positively and significantly impacted by the use of information technology. This means that as technology facilitates the execution of organizational performance, the more successful management uses it within the company, the more successful managerial performance is achieved. The analytical results, which show that the t-test results satisfy the predetermined requirements, also provide an explanation for the existence of this influence. Therefore, the suggested hypothesis is accepted and it can be said that the use of information technology has a major impact on management performance.

The favorable impact also suggests that management performance will increase with improved information technology use. The advancement of information technology is supported by a number of indicators, including: This indicator, "The Role of Information Technology as a Generator," greatly aids managers in their work. Fundamentally, technology yields more useful and adaptable outcomes than anticipated. Therefore, the existence of information technology considerably aids management within the firm. The corporate environment, especially management performance, is greatly impacted by the use of information technology. Sagita et al. (2021) define information technology utilization as a phrase used to refer to business technology. Its function extends beyond merely using technology to support corporate operations; it also acts as a channel or means of conducting business. Ayu (2015) provides additional support for this, stating that businesses in all industries have seen significant changes as a result of the use of technology.

Numerous earlier studies have also backed up this influence, including one by Maulana (2020), which found that information technology use is highly successful in assisting management in achieving work outcomes within an organization. Users benefit greatly from the software that is accessible in technology, which speeds up and simplifies processes. According to the Maulana (2020) study, information technology use significantly and favorably affects management performance. This is due to the fact that a manager can quickly edit and customize papers using word processing software. For example, a manager can quickly update contract templates to satisfy particular client needs.

### **The Influence of Accounting Knowledge Utilization on Managerial Performance**

The results of the hypothesis analysis indicate that accounting knowledge is a factor that supports the maximization of managerial performance. On one hand, accounting knowledge serves as a foundation for individuals to understand how performance is executed, making this factor essential for managers in their work. Therefore, accounting knowledge has a positive and significant impact on managerial performance. This influence is further elucidated by the analysis results, where the calculated t-value exceeds the established criteria. Hence, it can be stated that accounting understanding significantly affects managerial performance, and the proposed hypothesis is accepted. The positive influence indicates that as the accounting knowledge of managers increases, the managerial performance of PT Nuansa Dharma Cipta Samarinda also improves. Accounting knowledge serves as a valuable resource for managers in making decisions, as it enhances their understanding of what actions should be taken and what tasks may be unnecessary in relation to their work. This is supported by Baridwan (2017) who states that accounting knowledge is a service activity that provides quantitative data, particularly financial data from economic activities, which can be utilized for economic decision-making.



In reality, a person's knowledge of accounting is essential for providing data and information regarding finances in decision-making processes. Without accounting knowledge, a manager may make incorrect decisions due to their inability to read and interpret the information provided effectively. As stated by Hansen dan Mowen (2015) accounting involves accountability for critical information in the planning and control processes of organizational activities. This information emphasizes the relationship between data and managers who are responsible for planning and its realization. It is understood that applying sound accounting principles will assist company management in assessing the performance of each responsibility center, facilitating decision-making, and achieving the company's overall objectives. When linked to contingency theory, it can be connected that managerial alignment essentially represents an effort to synchronize managerial performance with the appropriate conditions. In other words, managerial performance is determined by the manager's knowledge of the situation in which they establish policies. Therefore, this approach holds the view that different situations must be addressed with leadership behaviors that are fundamentally based on the balance of accounting knowledge possessed. This results in more effective performance in their tasks (Soekarso, 2015).

Numerous earlier studies, such as those by Ferina Firdayanti, Nur Diana, Junaidi (2020) and Riswan Yudhi Fahrianta, Megawati Chandra (2019), have also validated this trend by showing that managerial performance is positively impacted by accounting expertise. This indicates that the managers who participated in the study have an understanding of accounting as a thorough, timely, responsible, and dependable source of information that can be applied appropriately for the time being and result in superior managing performance. Only measurable aspects can be used with this managerial capacity, and the measurement process can only be carried out if each manager can specify what is being measured. The ability to define and measure is essential for determining how well performance management fulfills the organization's vision and goals in a narrower context, such as a firm or organization.

## VI. CONCLUSION

Based on the discussion and analysis presented, the findings can be summarized as follows:

1. Management accounting systems' features significantly and favorably affect managerial performance. Due to the company's efficient management accounting system, which can generate processed data and guarantee data availability on a regular basis, this influence is present.
2. The performance of managers is positively and significantly impacted by the use of IT. This influence occurs as a result of the company's diverse software capabilities, which, when fully utilized, can help managers carry out their managerial duties.
3. The performance of managers is positively and significantly impacted by accounting expertise. Management performance is improved by accounting knowledge, as evidenced by the financial statements that are generated as a result. For internal and external stakeholders, these financial statements offer useful information.

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