
CHARACTERISTICS OF MANAGEMENT ACCOUNTING INFORMATION SYSTEMS, PARTICIPATION IN BUDGETING, BUSINESS STRATEGY AND ENVIRONMENTAL UNCERTAINTY ON MANAGERIAL PERFORMANCE

By :

¹Agus Samekto;

²Soni Agus Irwandi;

³Reza Arlinda;

⁴Joicenda Nahumury;

⁵Velin Ivonialita;

⁶Idlal Awwalul Anisa

¹⁻⁵Department of Accountancy, Faculty of Economic and Business Universitas Hayam Wuruk Perbanas

²Corresponding Author Email : soni_irwandi@perbanas.ac.id

Article Info

Article History :

Received 16 Des - 2022

Accepted 25 Des - 2022

Available Online

30 Des – 2022

Abstract

The purpose of this study was to determine the effect of management accounting information system characteristics, budgeting participation, business strategy on managerial performance with environmental uncertainty as a moderating variable. Quantitative research method using a questionnaire to obtain the data. The sample of this research is an active employee in administration and finance in each division of PT PJB Surabaya. The data analysis technique used in this study is moderating regression analyze. The results of the research inform that the characteristics of management accounting information systems, participatory budgeting and business strategy have a significant effect on this research. The research results also inform that environmental uncertainty strengthens the relationship between the influences of business strategy on managerial performance. The contribution of this research is useful for companies to increase the capacity of management information systems and flexible budgeting according to the needs and determination of company strategy.

Keyword :

characteristics of management accounting information systems, participation in budgeting, business strategy on managerial performance

1. INTRODUCTION

The management accounting information system is a strategic concrete action that can help accountants manage financial information in order to present information that can be used for strategic decision making by top management. Fatimah et al. (2015) and Anggun et al. (2020) have say that the challenges of a highly competitive global environment with rapid changes demand fast adaptation of management accounting information systems as well. The characteristics of the management accounting information system in question are the characteristics possessed by management accountants in their work environment which must be adapted to the needs of

the company in order to be able to achieve company goals. The characteristics of management accounting information systems have at least four characters, namely: broad scope (wide coverage); timeliness, aggregation and integration. Broad coverage in the characteristics of accounting information systems means that an information system that is integrated with the functions of management accountants in presenting and managing accounting information both in the form of financial and non-financial information. It provides services and benefits for the interests of the company's internal PHKA as well as external companies such as the government, investors, creditors and also the public using the information.

The stronger and wider coverage of the characteristics of management accounting information, better performance of the company will be.

The characteristics of timeliness management accounting information systems mean that the information presented with the integration of information systems and the functions of management accountants in an organization must be able to present structured and timely information. This information will be very useful in making decisions if the information is structured and timely according to the conditions and information needed by management. If an information does not meet the criteria of timeliness then the information will not be used in making company decisions and the impact is that the company's performance will decrease. The characteristics of the aggregation management accounting information system can be interpreted as the ability of management accounting information that is built and implemented to be useful for each function in the company's department to make optimal use of this information. The information that is generated as a whole and is already integrated with the existence of an information system will be able to make it easier for anyone to access information that will be used for strategic decision making (Anggun et al. 2020). This really helps improve management performance in the use of accurate information. Aggregation of characteristics also concerns the accuracy of the presentation of information as a whole and the management decision-making model that will be used. The stronger and more solid aggregation of management accounting information system characteristics that are built and owned by the company, the easier it will be for information users to use it as a tool and media for strategic decision making. The impact is that strategic decisions made will be able to improve management and organizational performance.

The characteristics of an integrated management accounting information system are a reflection that management accountants in one division within an organization cannot work separately and alone to be able to produce good and usefulness accounting information. The link between one part and a division within an organization is a series and integralistic of information that must be put together by management accountants by utilizing information system integration so that the resulting accounting information is information that reflects solid coordination and cooperation between divisions or parts. The more integrated the resulting information, the more complete and

comprehensive information will be provided to reflect the conditions and situations needed as information material in decision making. Integrated information also means that the information represents the coordination of each department in the organization, so that the information becomes an integrated part and can be used for making the right decisions. The more integrated the information characteristics of the management accounting information system, the more management and company performance will be improved. The results of Fatimah et al. (2015) and Anggun et al. (2020) inform that the information characteristics of management accounting information systems have a significant effect on organizational managerial performance. However, the research conducted, Missah et al. (2019) does not inform that the information characteristics of management accounting information systems do not affect organizational managerial performance.

Organizations will also involve members of the organization to prepare the company's budget. The budgeting process that involves organizational members is often referred to as participatory budgeting. Participatory budgeting does not mean involving all employees in preparing the budget, but more precisely employees who have responsibility for making work programs in each division, so to finance these work programs a budget is needed so that work programs can be realized. Participation in preparing the budget that involves employees who are responsible for the success of the company's strategic work program is very good for company performance. The realization that is built to achieve the company's goals will be in line with the work program that will be carried out. Participation in preparing the budget reflects the involvement of employees in coordinating with each other in preparing realistic budgets to achieve company targets, it is hoped that there are no ideal budgets and are far from the reality of the work programs that are built.

Participation in the budget in several studies shows the results of a positive effect on company performance. This informs that employee support in preparing the budget is a motivational stimulus for employees to realize their creative ideas that are aligned with the goals and achievement of company targets. Budgetary partitioning is very good for organizations that have a high level of work complexity and are broad. In addition, budget partitioning is very well applied to industries or services that have complex organizational structures with heterogeneous divisions and department (Ghasemi et al., 2016; Setyorini et al., 2013) in their research informed that budget

participation can improve a performance. However, in Prawita and Wirasedana (2017) informed that budget participation has no effect on managerial performance.

A business strategy that is well planned and capable of being implemented and formulated is an effective form of business planning. In today's contemporary management, business strategy must be very dynamic with environmental changes. The ability of management and stakeholders in formulating a good business strategy is an illustration of the responsibility of stakeholders to realize the company's going concern. The business strategy is formed by looking at all the strength components of the company to take advantage of every opportunity it has to win business competition in a fair and responsible manner. The business strategy is also a formulation of how stakeholders attempt to reduce any weaknesses to fight any threats that arise from outside the company and be able to turn them into an opportunity that can be exploited to win business competition.

Environmental uncertainty, namely an image that is outside the company that will affect the organization in carrying out its activities or activities, this can be judged from how a person experiences difficulties in predicting conditions in an environment, so managers will do something or predict something to deal with uncertainty. Environmental uncertainty can use the basis of contingency theory because it can be known from the current macro or internal company conditions. Usually uncertainty can be identified as a very important factor because in this situation it can make it difficult for a manager to carry out a planning and control process within the company. Managers will be faced with difficult times when environmental uncertainty occurs in a complex manner, so that managers will find it difficult to consider a control plan for the company (Febrianti & Fitri, 2019). Previous research found that Sukmana and Harymawan (2018), stated that the results had no effect between the variables of environmental uncertainty on managerial performance, while ((Swari & Wirasedana, 2017)) stated that the results had an effect. The purpose of this study was to determine the effect of management accounting information system characteristics, budgeting participation, business strategy on managerial performance with environmental uncertainty as a moderating variable.

2. THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Stewardship Theory

Donaldson and Davis (1991), stewardship illustrates that there is no situation where management is motivated for individual goals but rather focuses on the main objective, namely organizational interests. Stewardship theory is also a theory that describes the situations and conditions of managers to integrate all their abilities to produce information that is used to achieve individual, divisional and also broader goals in terms of their main results for the benefit of the organization (Sanjaya, 2017)). Management accounting is useful for meeting the information needs of stewards and principals. Management accounting is an organizational driving tool and is followed by increasingly complex changes, there is specialization in accounting and its development within the organization, as principals it is very difficult to carry out management functions yourself, therefore it requires integration between divisions that are intertwined in a series of information systems management accounting. In principle, management accounting is a means of financial and non-financial control, as a means of reporting activities of managers on the management of human and financial resources. The implication of steward theory for this research is that it can explain the existence of the role of the management accounting system and budgeting activities as well as determining the company's business strategy directed at achieving organizational goals. In addition, it is also a basic concept that can provide an explanation of organizational management efforts to account for the information obtained to achieve company goals (Wahidah & Ayem, 2015).

Contingency Theory.

The use of contingency theory in this research is because this research is a study of the behavior of accountants in organizations where there are principal and agent interests. The principal represents the provider of capital and trust in the form of human financial resources and information technology, while the agent represents the executor of operational activities so that the organization can achieve its goals (going concern). It is important to apply contingency theory in this study because this theory is conditional, this can happen to every company and the company itself can change because every company has different conditions. (Sartika, 2017). This contingency theory can be used to analyze how the linkages and involvement between budgeting participants can provide useful information for companies to use for various purposes (Fadila et al., 2022) Researchers have

applied contingency theory to carry out analysis and design of control systems (Wati et al., 2019), especially in the field of performance measurement system information.

Previous Research

Research conducted by Anggun et al. (2020). Inform that the characteristics of management accounting information systems have an effect on managerial performance. This research was conducted at BPRs in the city of Bandar Lampung in 2020. The informants or respondents are employees of people's credit banks operating in the Bandar Lampung area. The characteristics of the management accounting information system which consists of four indicators, namely: broad scope, timeliness, aggregation and integration show the results of a significant influence on managerial performance. Pedrosa et al. (2020) also informs that the characteristics of accounting information systems and participatory budgeting processes built by companies have a significant influence on managerial performance. The wider and characteristic nature of the management accounting information system, the more unique and capable it is to realize indicators of broad scope, timelines and aggregation and integration of accounting information managed by management accountants to be able to provide information for strategic decision making.

Ngo (2020), informed in his research that indicators of management accounting information system characteristics affect managerial performance. High managerial performance will be supported by the availability of accurate and reliable accounting information so that the resulting information can be used as material for strategic decision making. In addition to this, this research also informs that the management accounting environment is also influenced by environmental uncertainty, the limited availability of global raw material suppliers which is affected by extreme weather changes in Asia and Europe also affects company performance. Therefore, the company is required to be able to adapt and adjust its business strategy according to the changing environment. Wati et al. (2019) informed in his research that the characteristics of management accounting information systems and business strategies affect company performance. Companies that have complex organizational structures tend to have complex management accounting information system characteristics, therefore reliable and integrated information is needed for accuracy in strategic decision making. Strategic decisions are built from the formulation of a reliable and appropriate business strategy. The business

strategy that is built must be in accordance with the company's capacity and organizational characteristics.

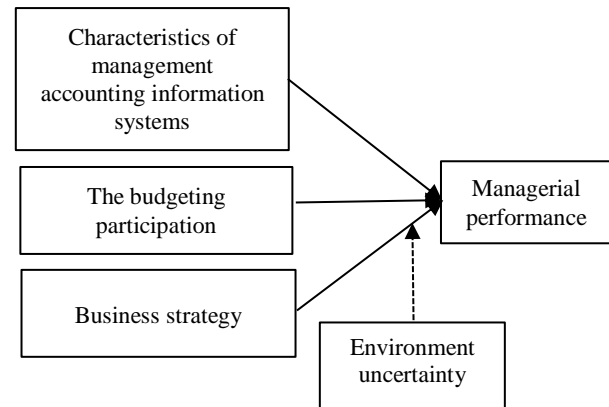


Figure 1. Conceptual Framework

Research Hypothesis

The research hypothesis developed are:

- H₁: The characteristics of management accounting information systems affect managerial performance
- H₂: Participation in budgeting has an effect on managerial performance
- H₃: Business strategy influences managerial performance
- H₄: Environmental uncertainty strengthens the relationship between business strategy and managerial performance

3. RESEARCH METHOD

Quantitative research was used in this study. The primary data type is in the form of a questionnaire distributed to employees of PT Pembangkit Jawa Bali (PJB) Surabaya, using a Likert scale. This research is limited to determining managerial performance in 2019 at PT PJB Surabaya. The distribution of questionnaires was only carried out to employees of the administrative and financial supervisor at PT Pembangkit Jawa Bali (PJB) Surabaya. This study uses managerial performance as the dependent variable, while the characteristics of management accounting information systems, budgeting participation and business strategy are independent variables. Environmental uncertainty is used as a moderating variable.

Managerial performance, namely the income and net profit achieved by the company from a group of people (Mahoney, 1963) is the result of an efficient and effective process of managerial activity seen from the process of planning, implementation, accountability reports, coaching, and supervision. Managerial performance is a

means to get better results in managing the company. However, in managerial performance it can also be used as a process to identify parts of operations that require corrections, adjustments to plans and control of future activities (Wati et al., 2019). The indicators in managerial performance are: (a). Evacuation, (b). Planning, (c). Organizing, (d). Supervision, (e). Representative, (f). negotiation.

The characteristics of a management accounting information system are systems that aim to collect and process data and report information related to financial transactions (Herdiansyah & Prastiwi, 2012). The measurement indicators are carried out on the following elements: information sourced from within the company and from outside the company, financial and non-financial information, estimates of future events and the timeline of information. Participation in preparing the budget is a future plan that is systematically arranged in activities covering the company's activities for the coming period in quantitative, formal and systematic forms. (Kamilah et al., 2017). The budget is a short-term work plan based on a long-term activity plan, because if the budget is not prepared according to plan, it is possible that the company's performance will experience problems. The benefits of participating in budgeting are that it can increase morale and encourage initiative in all workers, can reduce injustice within the organization, and can increase the sense of organizational unity within the company. In this study, budget participation is used in order to find out how the relationship between participation in budgeting can affect managerial performance. The indicators for measuring the variable budgeting participation are: involvement in preparing the budget, reasons for revising the budget, the importance of contribution and willingness to give opinions.

The business strategy in this study is measured using indicators, price stability for services to consumers, research and development expenses which are strategies in determining competitive sales by looking at production volume capacity produced, product equity and sales targets. In addition, business strategy is also measured by success in obtaining the best customer service satisfaction.

The environmental uncertainty variable can be defined as a manager's perception of the environment that is being faced and can affect the company, such as what happens both in the macro environment and the company's internal environment. Sukmana and Harymawan (2018). This can be judged from how a person has difficulty predicting the situation in his

surroundings so he will do a number of things to deal with difficulties and uncertainties in carrying out a planning and control process at PT Pembangkit Jawa Bali (PJB) Surabaya. Environmental uncertainty indicators are divided into 2 parts. Wati et al. (2019) First, high environmental uncertainty (hard to predict), and you cannot understand how the environmental components will change. Traits: Scarcity of resources and Dynamic and complex. Second, low (easily predictable) Environmental Uncertainty. With the following characteristics: The environment is relatively stable, management can predict the situation so that the steps to be taken can be planned more accurately. The dimensions measured include economics and technology.

The sample of this research is an active employee in administration and finance in each division of PT PJB Surabaya. The operational division has 17 administrative and financial employees and the non-operational division consists of 8 sub-divisions with 21 administrative and financial employees. The data analysis technique used in this study is moderating regression analyze.

4. RESULT AND DISCUSSION

The normality test results in Table 1 inform the p-value (sig.) $0,200 > 0,05$ with $N = 38$, meaning that the data has been normally distributed.

Table 1 Data Normality Test Results

	Unstandardized Residual
N	38
Test Statistic	,053
Asymp. Sig (2-tailed)	,200

Source: processed data, 2022

The results of the tolerance value of each independent variable have a value of more than 0,10 and have a VIF value of less than 10, so it can be concluded that there is no multicollinearity in the regression model and there is no correlation between the independent variables. The results of the heteroscedasticity test informed that all the independent variables in this study had a significant value $> 0,05$ so that it was concluded that there were no symptoms of heteroscedasticity in this research model. The Durbin-Watson (DW) value informs that the data is free of autocorrelation.

Table 2 Validity Test Results

Variable	Instrument	Valid / Not valid
X ₁ : (10 questions)	X _{1.1} , X _{1.2} , X _{1.3} , X _{1.4} , X _{1.6} , X _{1.8} , X _{1.9} , X _{1.10}	Valid

	X _{1.5} and X _{1.7}	Not valid
X ₂ : (6 questions)	X _{2.1} , X _{2.3} , X _{2.4} , X _{2.5} , X _{2.6}	Valid
	X _{2.2}	Not valid
X ₃ : (7 questions)	X _{3.2} , X _{3.2} , X _{3.4} , X _{3.5} , X _{3.6} , X _{3.7}	Valid
	X _{3.1}	Not valid
X ₄ : (6 questions)	X _{4.1} , X _{4.2} , X _{4.3} , X _{4.4} , X _{4.6} ,	Valid
	X _{4.5}	Not valid

Source: processed data, 2022

Based on Table 3, the results of the reliability test show that all variable items are declared reliable. The calculated Cronbach alpha value on the variables X₁, X₂, X₃ and X₄ is greater than 0,60 so it can be concluded that the questions on each research variable are reliable. A questionnaire is said to be reliable, meaning that the respondents' answers to the questionnaire statements are consistent or stable from time to time.

Table 3 Reliability Test Results

Variable	Cronbach's Alpha	Cronbach's Alpha Table	Value
X ₁	0,703	0,60	Reliable
X ₂	0,778	0,60	Reliable
X ₃	0,835	0,60	Reliable
X ₄	0,711	0,60	Reliable

Source: processed data, 2022

Equation 1 of this multiple linear regression model measures the influence of each independent variable, namely the characteristics of management accounting information systems (X₁), participatory budgeting (X₂) and business strategy (X₃) used in this study.

Model equation 1:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + e.$$

$$Y = 10,779 + 0,489X_1 + 0,484X_2 + 0,410X_3 + e.$$

Table 4. Multiple Regression Analysis Test

Model	Unstandardized Coefficients	Sig.
	B	
Constant	10,779	0,128
X ₁	0,489	0,000
X ₂	0,484	0,001
X ₃	0,410	0,000

Source: processed data, 2022

The results of model 1 test in Table 4 inform that the variable characteristics of management accounting information systems (X₁), participatory budgeting (X₂) and business strategy (X₃) have a significant effect on managerial performance (Y).

Table 5 is the result of the moderated regression analysis test in model 2.

Model equation 2:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + \beta_3.X_3 * X_4 + e.$$

$$Y = 10,112 + 0,509X_1 + 0,471X_2 + 0,483X_3 + 0,519X_3 * X_4 + e.$$

Based on the results of the moderated regression analysis in Table 5, it is informed that environmental uncertainty strengthens the relationship between the influences of business strategy on managerial performance. In conclusion, the environmental uncertainty variable is a strong moderating variable.

Table 5. Result of Moderated Regression Analysis Test

Model	Unstandardized Coefficients	Sig.
	B	
Constant	10,112	0,128
X ₁	0,509	0,000
X ₂	0,471	0,001
X ₃	0,483	0,000
X ₄ * X ₃	0,519	0,000

Source: processed data, 2022

The F test is used with the aim of being able to see an effect of the independent variables simultaneously on the dependent variable (Ghozali, 2018). The way this is done is by looking at the sig-F value in the Annova table in the moderated regression analysis test on the equations in this study. The regression model is declared fit if the sig-F value is less than 0,05. Table 6 is the result of the F statistic test.

Table 6. F Statistical Test Results

Annova	
F	31,401
Sig.	0,000

Source: processed data, 2022

Based on Table 6, the results obtained were an F value of 31,401 with a sig-F value of 0,000 which means less than 0,05. Therefore, the regression model is declared fit. This means that the regression model can be used in estimating the effect of the independent variables on the dependent variable in this study. The coefficient of determination test is used with the aim of knowing the magnitude of the influence of all independent variables in explaining the variance of a dependent variable (Ghozali, 2018). The way to do this is by looking at the adjusted R² (R square) value contained in the model summary table in testing each of the moderated regression analysis equations. All independent variables are said to be able to explain a dependent variable better if the value of R² is closer to one. Following are the results of testing the coefficient of determination in

each of the moderated regression analysis equations.

The coefficient of determination in the moderated regression analysis of this equation is used to measure the influence of the variable characteristics of management accounting information systems, participatory budgeting and business strategy in explaining the variance of a variable managerial performance. Table 7 is the test results.

Table-7. Test Results for the Coefficient of Determination

Model	Adjusted Square	R
1	0,591	

Source: processed data, 2022

Based on Table 7, it is found that the adjusted R^2 value is 0,591. Therefore, the magnitude of the influence of all the characteristics of management accounting information system characteristics, participatory budgeting and business strategy on managerial performance variables is 0,591 or 59,1%. This means that there are other factors of 40,9% which are not included in the model explained by the error.

Relationship of Management Accounting Information System Characteristics to Managerial Performance.

The characteristics of the management accounting information system have a significant effect on managerial performance because the question indicators that represent broad scope, timeliness, aggregation and integration form a series of integrations that support management accounting information so that it is able to provide information that has broad usefulness. This is in accordance with stewardship theory which is also a theory that describes the situations and conditions of managers to integrate all their abilities to produce information used to achieve goals. The stewardship theory in this study forms the basis for the concept that the broad usefulness of this management accounting information system is able to improve managerial performance because this information is utilized by the company's internal and external companies to provide positive added value to the company. The results of the study inform that respondents have financial and non-financial information sourced from within and outside the company which is used for making operational cost efficiency decisions. In addition, with the existence of a management information system, the company is able to estimate events that will occur in the future as business development opportunities. The results of this study are

supported by Anggun et al. (2020) and (Pedrosa et al., 2020) which inform that the characteristics of management accounting information systems affect managerial performance.

The Relationship between Participation in Budgeting and Managerial Performance

The results of this study inform that the participation budgeting process involves key people within the organization with full responsibility for ensuring the success of the work program. Stewardship theory illustrates that there is no situation where management is motivated for individual goals but rather focuses on the main objective, namely organizational interests. Therefore, the role of participatory budgeting is a form of management effort to motivate key organizational members to be involved in preparing the budget that will be used to finance their work program. The results of the study prove that the involvement of organizational members in preparing budgets will increase employee motivation to work towards organizational goals and ultimately improve managerial performance. Involvement in the preparation of the budget by members of the organization is also a form of concern for the future of the company which is very large so that the achievement of budget realization is an achievement. The results of this study are supported by (Medhayanti, 2015)) in their research informing that participatory budgeting has an effect on managerial performance. The participatory budgeting process is a form of consolidation of employee motivation towards organizational goals. Participation budgets are prepared by involving key employees so that they are motivated to mobilize resources to finance the proposed strategic work programs so that they can be implemented and achieved successfully. If the budget proposed by the company through employee participation is successful, managerial performance will be achieved.

The Relationship between Business Strategy and Managerial Performance

The results of the research inform that business strategy influences managerial performance. Business strategy is a form of important, planned and directed and measurable activities carried out by management to carry out concrete work steps. Stewardship theory is a key element of the paradigm that supports stewardship and sustainability, such as forward-thinking leaders who are willing to sacrifice short-term gains for long-term gains. In addition, businesses must be ethical and responsible in fulfilling their obligations to society. In addition, stewardship and sustainable development go hand in hand by involving an orientation that focuses on the long

term and even for the future goals of the organization. This concept prioritizes business strategy directed at achieving the common good and unites the idea that organizational members are involved in carrying out the organization's business strategy together. The results of this study are supported by (Senduk et al., 2017) who inform that business strategy has an effect on managerial performance. The results of this study are also in line with the results of research from (Putri, 2014)) which states that prospectors' business strategy influences managerial performance through the characteristics of broad scope management accounting systems.

The Relationship between Business Strategy and Managerial Performance with Environmental Uncertainty as a Moderator

Result of this study also has informed that environmental uncertainty strengthens the relationship between the influences of business strategy on managerial performance. The environmental uncertainty variable is a strong moderating variable. Organizations are in an ever-changing organizational environment. This change is caused by the existence of environmental uncertainty that affects the company. Thus, currently the business environment is faced with a rapidly changing world, it is necessary to apply the concept of stewardship in doing business so that it becomes more relevant and important. A well-managed business emerges over time as a forward-thinking and adaptable enterprise. Suppliers of raw materials that are affected by fluctuations in the rupiah exchange rate, government policies related to investment and investment laws and taxes as well as international political and economic dynamics are a form of environmental uncertainty that also affects organizational performance. In addition, widening economic and social inequalities, technological innovation, climate change (environmental degradation) also influence the mindset of organizational management to continue to survive so that the organization can grow and move in a sustainable manner. The stronger the company's efforts to adjust and adapt to changing environmental uncertainties can strengthen the need for selecting and implementing company strategies that affect company performance (Gusti & Dwita, 2016).].

5. CONCLUSION

The purpose of this study was to determine the effect of management accounting information system characteristics, budgeting participation, business strategy on managerial performance with environmental uncertainty as a moderating variable. The results of the study indicate that the characteristics of management accounting

information systems, participatory budgets and business strategies have a significant effect. The company management information system that has been implemented can be used to estimate events that will occur in the future as business development opportunities. Employee involvement in budgeting will improve managerial performance. Involvement in the preparation of the budget by members of the organization is also a form of concern for the future of the company which is very large so that the achievement of budget realization is an achievement. Companies that are able to adjust and adapt to changing environmental uncertainties are successful in selecting and implementing strategies used to win business competition. In the end, choosing an adaptive business strategy with environmental uncertainty will improve the company's financial and non-financial performance. The limitation of this study is that researchers do not have control over filling out the questionnaire correctly. In the next study, the distribution of questionnaires was carried out in private directly between the researcher and the respondent. The contribution of this research is useful for companies to increase the capacity of management information systems and flexible budgeting according to the needs and determination of company strategy.

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