

Effect of Characteristics of Management Accounting Information Systems on Managerial Performance at PT Humbahas Bumi Energi (HBE) Medan**Syafrida Hani^{1*}, Shella Ananda¹**¹Universitas Muhammadiyah Sumatera Utara
Jl. Kapten Mukhtar Basri No. 3 Medan, Indonesia*Email: syafridahani@umsu.ac.id**ABSTRACT**

The purpose of this study was to determine the effect of the characteristics of the management accounting information system, namely broad scope, aggregation, integration and timeliness on managerial performance at PT. Humbahas Bumi Energi Medan. This study uses an associative and questionnaire approach with a sample size of 10 managers. The sampling technique in this study used a saturated sampling technique, which is a sample collection technique when all members of the population are sampled. The data analysis technique used is validity test, reliability test, spearman rank test and t test. It can be seen from the results of the t test which shows $t_{count} > t_{table}$ and significant value < 0.05 . So the results of this study indicate that broad scope, aggregation, integration and timeliness have a significant negative effect on managerial performance at PT. Humbahas Bumi Energi Medan.

Keywords : Characteristics, Management Accounting Information Systems, Managerial Performance

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INTRODUCTION

In facing the challenges and threats that continue to emerge, companies are required to be able to know and utilize company management information as much as possible in order to win global competition. By improving managerial performance will make the company superior in competitiveness. (Lempas et al., 2014) Managerial performance is the performance of individual members of the organization in managerial activities, including: planning, investigation, coordination, evaluation, supervision, staffing, negotiation, and representation (Frestilia, 2013). Managerial performance shows how effectively and efficiently managers have worked to achieve organizational goals.

Resources that can assist companies in facing business competition is to utilize accounting information systems. The important role of accounting information systems is to provide information to the right people in the right way and at the right time (Harahap, 2021). (Kabiru Saidu & Musa, n.d.) Management accounting information systems that are useful based on managerial perceptions as decision makers include: broad scope, timeliness, aggregation, and integration, as well as reducing environmental uncertainty in an effort to achieve organizational goals successfully. (Bachtiar & Fitriah, 2018) In this regard, accounting information can be used as a reliable tool for a manager to be able to maintain viability and control the organization until the expected goals are achieved (Wibowo, 2012).

METHOD

Operational Definition and Measurement of Variables

Table 1. Operational Definition

Variable	Operational Definition	Measurement
Broad scope	The level of availability of information that has broad scope characteristics contains external, internal, and future factors (Handayani, 2014)	Information is obtained from a wide variety of sources. (Handayani, 2014)
Timeliness	The level of availability of information that has the characteristics of timeliness, current information, the time interval between the need for information and the availability of information (Nasution, 2021)	Information is delivered on time and reflects current conditions according to user needs. (Nasution, 2021)

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Variable	Operational Definition	Measurement
Agregation	The level of availability of information that has the characteristics of aggregation (complete, concise) (Ingkiriwang, 2013)	Information is concise without omitting important information in it. (Ingkiriwang, 2013)
Integration	The level of availability of information that has the characteristics of integration (Irti, 2021)	The information conveyed is related to each other. (Irti, 2021)
Managerial Performance	Manager's ability in planning, investigating, coordinating, evaluating, staffing, supervising, negotiating, representative. (Widyati, 2013)	Manager performance evaluation. (Widyati, 2013)

Population and Sample

In this study, the population is all managers and assistant managers, totaling 20 people at PT. Humbahas Bumi Energi (HBE) Medan. The sampling technique in this study uses a saturated sampling technique, namely a sample collection technique when all members of the population are sampled (Sugiyono, 2016) Questionnaires were given to all 20 managers and assistant manager who were used as samples, namely financial managers, operational managers, engineering managers, HRD managers, power plant managers, marketing and business development managers, chief managers, planning managers, expert staff and staff directors

RESULT AND DISCUSSION

Spearman Rank Test

Spearman's rank test is used to determine the correlation of Spearman's rank between two variables, in this study it will show the ranking of the characteristics of management accounting information system variables and managerial performance variables.

Table 2. Spearman Rank Test Correlations

		Characteristic of SIAM	Managerial Performance
Spearman's rho	Characteristic of SIAM	Correlation Coefficient	1,000
		Sig. (2-tailed)	-,880**
		N	10
	Managerial Performance	Correlation Coefficient	1,000
		Sig. (2-tailed)	-,880**
		N	10

** . Correlation is significant at the 0.01 level (2-tailed).

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Based on table 2, the Spearman Rank test calculation above using SPSS version 25 obtained a correlation coefficient value of -0.880 which is where the level or degree of closeness of the relationship between the variables is very strong with an interpretation of 0.76-0.99 with a significance level of $0.001 < (0, 05)$ then H_1 is rejected so that H_a is accepted. This means that there is a relationship between the characteristics of accounting information systems on managerial performance. The t test (partial) is used to test the hypothesis to determine the effect of the independent variable on the dependent variable partially.

Table 3. T Test Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	89,160	9,299		9,558	,000
	Broad scope	-5,049	1,264	-,816	-3,994	,004
	Agregation	-4,750	1,103	-,836	-4,305	,003
	Integration	-2,828	,717	-,813	-3,943	,004
	Timeliness	-1,972	,497	-,814	-3,969	,004

a. Dependent Variable: Kinerja Manajerial

DISCUSSION

Based on table 3 reveals that broad scope influences managerial performance at PT. Humbahas Bumi Energi (HBE) Medan. The characteristic of broad scope is information that has a wide scope and completeness which usually includes economic and non-economic aspects such as consumer tastes, relations and competitors' threats. Informational aspects of external factors such as consumer preferences, employee attitudes, labor relations and technological advances. With the fulfillment of this information managers can make better decisions for the company.

Broad scope has a significant effect on managerial performance, with a negative sign on the coefficient B indicating that if the information characteristic of broad scope increases, then managerial performance decreases. broad scope has a negative effect on so that it can make managerial performance decrease at PT. Humbahas Bumi Energi (HBE) Medan. In contrast to the results of Lubis & Syafira (2021) that found a broad scope positive effect on managerial performance, even Hadiyat's (2020) findings did not find a broad scope effect on managerial performance

Similar to broad scope results, the characteristics of aggregation also show a significant influence on managerial performance. Aggregation which is a summary of information presented based on functions and needs, time period, and decision models has a negative effect on managerial performance, so that if aggregation increases it will reduce the managerial performance of PT. Humbahas Bumi Energi (HBE) Medan. This means that the complexity of the information presented about the area of management responsibility will reduce managerial performance, this is different from Lubis & Syafira (2021) findings which state that there is a positive effect, even Wijayanti (2018) does not find an aggregate effect on managerial performance.

The characteristics of integration reflect the complexity and reflect the linkages between units at PT Humbahas Bumi Energi (HBE) Medan. Integrated information is needed by organizations with higher levels of complexity and interdependence between sub units. An integrated information system will provide convenience for parties who

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need it (Penatari et al., 2020). Integration has a significant effect on managerial performance in a negative direction, if information characterized by integration increases, managerial performance will decrease.

Based on the research that has been done, it can be concluded that broad scope has an effect on managerial performance at PT. Humbahas Bumi Energi (HBE) Medan. The characteristics of timeliness are timeliness in processing the required information when requested, information is immediately completed and reports are provided systematically and regularly and there is no time delay that occurs between events and the delivery of information so that it is useful for management to make decisions in achieving company targets. This can be seen from the results of the t test where H_a is accepted, H_0 is rejected, if $t_{count} > t_{table}$ or $sig\ t < \alpha$ is rejected and H_0 is accepted, if $t_{count} < t_{table}$ or $sig\ t > \alpha$ is -3.969 while t_{table} is 2.306 and significant is 0.004 so $t_{count} -3.969 > t_{table} 2.306$ and significant $0.004 < 0.05$. Then H_a is accepted and H_0 is rejected, which states that timeliness has a significant effect on managerial performance. This shows that the proposed hypothesis can be accepted. The negative direction indicates that if information with timeliness characteristics decreases, then managerial performance increases. The results of this study are in accordance with the objectives of the research conducted to examine and analyze how the influence of timeliness partially on the performance of PT. Humbahas Bumi Energi (HBE) Medan has been implemented. The results of this study have also answered the existing problems, namely information that is characterized by timeliness has a negative effect so that it can make managerial performance decrease at PT. Humbahas Bumi Energi (HBE) Medan. This result differs from Lubis & Syafira, (2021) finding's that timeline has a positive effect.

The characteristics of integration reflect the complexity and reflect the linkages between units at PT Humbahas Bumi Energi (HBE) Medan. Integrated information is needed by organizations with higher levels of complexity and interdependence between sub units. An integrated information system will provide convenience for parties who need it (Penatari et al., 2020). Integration has a significant effect on managerial performance in a negative direction, meaning that if information characterized by integration increases, managerial performance will decrease.

Timeliness is the ability of managers to respond quickly to an event that may be affected by the timeliness of the management accounting system. Information with timeliness characteristics is able to improve management accounting system facilities to report the latest events and provide immediate feedback on decisions that have been made (Nainggolan, 2015). The test results found that there is an effect of timeliness on managerial performance. The negative sign means that if timeliness decreases, managerial performance increases. The results of this study. This result differs from the findings of Lubis & Syafira, (2021) and (Nainggolan, 2015) which state that timelines have a positive effect.

CONCLUSION

The test results found that all the characteristics of the management accounting information system, namely broad scope, aggregation, integration, and timeliness, had a negative and significant effect. This means that at PT Humbahas Bumi Energi all indicators have an impact on decreasing managerial performance, this of course must be a concern of management. In general, all the characteristics of this information

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system will have a positive impact on management performance, but because the sample used is also only 10 samples, it is possible that the results of this test will have an impact that can reduce managerial performance. This result cannot be generalized because it is only specific to PT. Discuss Earth Energy. Thus it is suggested to PT. Humbahas Bumi Energi (HBE) Medan to improve the quality of information which includes broad scope, aggregation, integration and timeliness in order to improve manager performance. For future researchers, they can add samples and not just focus on one company.

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