

THE EFFECT OF TASK UNCERTAINTY AND DECENTRALIZATION ON MANAGERIAL PERFORMANCE

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ABSTRACT

The purpose of this study was to examine and analyze the effect of task uncertainty on managerial performance, to examine and analyze the effect of decentralization on managerial performance and to test and analyze task uncertainty and decentralization on managerial performance at PT. Bank of North Sumatra. The population in this study were employees of PT. Bank of North Sumatra totaling 52 permanent employees for all employees who work, where the sample collection technique used is a saturated sample, where all members of the population are used as samples, namely all employees of PT. Bank Sumut totaling 52 employees. The data collection technique used in this study was a questionnaire. The analysis technique used in this study is multiple linear regression, classical assumptions, hypothesis testing and coefficient of determination. The conclusion of this study proves that there is a significant and negative effect of the task uncertainty variable on the managerial performance variable, there is a significant and positive influence of the decentralized variable on the managerial performance variable and tests conducted simultaneously show that the task uncertainty variables and decentralization have a significant effect on managerial performance at PT Bank Sumut.

Keywords: Decentralization and Managerial Performance, Task Uncertainty.

INTRODUCTION

Managerial performance in an organization is very important, because good managerial performance can create an organization's competitive advantage. This increase in managerial performance is achieved by managers utilizing the ability to see and take advantage of opportunities, identify problems, and select and implement adaptation processes appropriately. An increase in the managerial performance of managers in an organization will improve organizational performance which will ultimately increase the organization's competitiveness (Yuliantoro, Ritonga, & Darlis, 2012). Task uncertainty affects manager behavior and performance. In other words, low task uncertainty makes accounting information a relatively perfect (complete) measure in assessing someone's achievement and has a positive impact. The argument put forward is that the more uncertain a manager's task is, the more difficult it is to set satisfactory targets to be used as a basis for assessing the manager's performance. It is also emphasized that in situations where there is little task uncertainty, accounting information is a relatively perfect measure in capturing the results of one's tasks and there is little possibility of negative behavior from

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subordinates.(Wijaya, 2021). Task uncertainty is the gap between the information needed and the amount of information possessed to perform a task. Therefore, managers need information in making decisions when facing conditions of high task uncertainty. Chong, in(Wijaya, 2021). To improve managerial performance, there needs to be a match between the level of decentralization and management accounting information. What is meant by suitability is that if an organization has a higher level of decentralization, it needs to be balanced with increasingly reliable characteristics to get better performance. In conditions of a decentralized organizational structure, managers have a greater role in making decisions and implementing them, as well as making them more responsible for the work activities of the branches they lead. With decentralization, managers who are delegated authority from top managers will need quality and relevant information to support quality decisions. The manager's ability to manage the company is a barometer for company growth. The use of information technology is one way to facilitate company management. A manager is said to have good achievements and performance if he has generated a lot of profits for the company. However, this is not seen at PT. North Sumatra Bank. Over the last five years, PT. Bank Sumut experienced a decline in company profits as shown in the following table:

Table 1. Company Performance Based on Company Operations and Finances 2016 to 2020

Year	Operational Performance	Financial Performance (Profit)
2016	190	584,500,141,532
2017	194	630.011.174.840
2018	195	502,642,951,838
2019	199	544.755.424.114
2020	194	514.627.258.282

Source: PT. North Sumatra Bank

Based on table 1.1, it shows that the company's managerial performance has decreased, this can be seen from the decline in the company's operational performance and financial performance in 2020. From the initial information received, it is known that this company has actually implemented decentralization which is expected to improve the company's performance, however, in implementing this decentralization it cannot be fully implemented because in determining the implementation of the loan that will be carried out, managers cannot directly make decisions, but first of all First coordinate with company leadership. According to information from managers, the company still does not trust the steps that managers will take, so every decision must be coordinated with the parent company. By implementing a decentralized system for subsidiaries, it should be followed by the use of a good information system to facilitate all company activities, however, PT. Bank Sumut has not maximized its managerial performance in managing the company because so far the company carries out company activities still manually and is not integrated between units or subsidiaries so that it is very difficult for managers to supervise and evaluate every plan made or in other cases. decision-making.

THEORETICAL BASIS**Task Uncertainty**

According to (Sulaeman & Kusnandar, 2017) Task uncertainty is defined as a rapid and unexpected change in a situation. Contingency theory is a situational approach that includes environmental uncertainty, technological change and business strategy (Sulaeman & Kusnandar, 2017). According to David in (Yazid, 2012) defines task uncertainty as concrete knowledge or understanding regarding an activity and the level of complexity of the task implementation process. Task Uncertainty according to (Wiryana & Augustine, 2014) divided into three: High task uncertainty, Medium task uncertainty and Low task uncertainty. According to (Yazid, 2012) also defines task uncertainty with the following two dimensions: Task variability is a number of extraordinary or expected cases or events that cannot be overcome. Task analysis is concrete knowledge or understanding regarding an activity and the level of complexity of the task implementation process

Decentralization

According to (Hansen & Mowen, 2016) stated that decentralization is the practice of delegating decision-making authority to lower levels. The essence of decentralization is freedom of decision making. In a decentralized organization, managers at lower levels make and implement decisions, whereas in a centralized organization, managers at lower levels are only responsible for implementing decisions. Meanwhile, according to (Handoko, 2016) Decentralization is the widespread transfer or delegation of power and decision making to lower levels of an organization. To measure the level of profit of a company, the profit ratio or profitability ratio is used, also known as the profitability ratio. It is also a delegation of authority in making decisions and policies to managers or people at lower levels in an organizational structure and can improve and increase the effectiveness and productivity of an organization. According to (Hansen & Mowen, 2016) The manifestation of decentralization is usually through the formation of units called divisions. There are several ways to embed a division that can differentiate a division from other divisions, including: Divisions are differentiated based on the type of goods or services produced. The divisions are organized based on production lines. In decentralized settings, there are usually interdependent divisions. Otherwise, a product will simply resemble a collection of totally separate entities. Divisions are differentiated based on geographical conditions. The presence of divisions spanning one or more regions creates the need for performance evaluations that are able to take into account divisional environmental differences. Divisions are differentiated based on the type of responsibility. These divisions are organized according to their responsibilities. Such as: cost center, revenue center, label center and investment center. The existence of an investment center represents the highest level of decentralization because its managers have the freedom to make a variety of important decisions. According to (Handoko, 2016) revealed several factors that can influence the degree of decentralization as follows:

1. Management philosophy. Many top management are highly autocratic and want strong central supervision. This will affect management's availability to delegate authority.

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2. The size and growth rate of the organization. It is impossible for an organization to be efficient if all decision-making authority rests with one or a few top managers. As organizations grow larger and more complex, there is a tendency to increase decentralization.
3. Organizational strategy and environment. An organization's strategy will influence the type of market, technological environment, and competition it must face.
4. Geographical spread of the organization. In general, the more geographically dispersed organizational units are, the more likely the organization will decentralize, because decision making will be more in line with each local condition.
5. Availability of effective monitoring equipment. Organizations that lack effective tools to supervise lower level units will tend to centralize if management cannot easily monitor the work implementation of their subordinates.
6. Manager qualities. Decentralization requires more qualified managers, because they have to make their own decisions.
7. Diversity of products and services. The more diverse the products or services offered, the organization tends to decentralize, and conversely, the less diverse it is, the more likely it is to centralize.
8. Other organizational characteristics. Such as costs and risks related to decision making, the history of organizational growth, lower management capabilities, and so on.

According to (Muliani, Rinaldo, & Ardiany, 2021) It can be concluded that the indicators of decentralization are:

1. The development of innovative ideas is a method or idea that is carried out to improve any field to support the company's progress.
2. Decision making for managers is a systematic approach to a problem, collecting facts and data.
3. Considering large-scale investment is a form of delay in obtaining consumption in the future, where compensation is needed for this delay.
4. Planning in budget allocation is a work plan expressed quantitatively as measured in standard monetary units and other units of measurement.
5. Improving the quality of work is work carried out within a time period determined by the company.

Managerial Performance

According to (Juniarti & Evelyne, 2013) states that managerial performance is the result of work that can be used by a group in an organization, in accordance with their respective authority and responsibilities in order to achieve organizational goals. Meanwhile, according to (Lubis, 2011) Managerial performance is the performance of individual members of an organization in managerial activities including planning, investigation, coordination, supervision, staff management, negotiation and representation. According to (Suryani, 2019) suggests that the definition of managerial performance is the perception of individual performance of individual members of an organization in managerial activities, including planning, investigation, coordination, supervision, evaluation, staffing, negotiation and representation.

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According to (Mulyadi, 2014) The performance appraisal stage consists of three stages, these stages are:

1. Comparison of actual performance with previously set targets.
2. Determining the causes of actual performance deviations from those specified in the standards.

3. Enforcement of desired behavior and actions used to prevent undesirable behavior
Managerial According to (Mulyadi, 2014) The benefits of performance appraisal are:

1. Manage organizational operations effectively and efficiently through maximum employee motivation
2. Assist in decision making regarding employees
3. Identifies training and development needs to provide selection and evaluation criteria for employee training programs
4. Provide feedback to employees on how their superiors rate their performance.
5. Provides a basis for distribution of rewards

Managerial performance is the extent to which managers carry out management functions. This managerial performance is measured using indicators(Suryani, 2019).

1. Planning is the determination of policies and a set of activities to be subsequently implemented by considering current and future conditions. Planning aims to provide guidelines and procedures for implementing objectives, policies, procedures, budgeting and work programs so that they are carried out in accordance with the targets that have been set.
2. Investigation is an activity to carry out examinations through collecting and conveying information as material for recording, making reports, making it easier to measure results and analyze the work that has been done.
3. Coordination, aligning actions which include exchanging information with units in other organizations, in order to be able to communicate and adjust the program that will be implemented.
4. Evaluation is an assessment carried out by the leadership of plans that have been made and shown to assess employees and work results records so that from the results of the assessment the necessary decisions can be made.
5. Supervision, namely the assessment of proposed performance that is observed and reported.
6. Staffing, namely maintaining and retaining subordinates in a work unit, selecting new jobs, placing and promoting these jobs in their unit or other work units.
7. Negotiations, namely efforts to obtain agreements in terms of purchasing, selling or contracting goods and services.
8. Represents, namely conveying information about the vision, mission and activities of the organization by attending business group meetings and consulting with other offices.

Conceptual Thinking Framework

The Effect of Task Uncertainty on Managerial Performance

According to(Sulaeman & Kusnandar, 2017)Task uncertainty is a rapid and unexpected change in a situation or condition.Task uncertainty is strongly influenced by

individual beliefs about understanding cause - effect. Task uncertainty (task uncertainty). Task uncertainty is divided into three: high task uncertainty, moderate task uncertainty and low task uncertainty. High task uncertainty can be interpreted as a task condition that cannot be understood well by employees. Due to lack of understanding of these tasks, employees do not have sufficient knowledge about what to do. Low task uncertainty is a condition where employees understand their duties well. This will help the workforce to understand business challenges and risks thereby making them more responsible, creative and innovative. So that organizations can work easily and efficiently. According to Hirs in (Wijaya, 2021) argue that task uncertainty affects manager behavior and performance. In other words, low task uncertainty makes accounting information a relatively perfect (complete) measure in assessing someone's achievement and has a positive impact. The argument put forward is that the more uncertain a manager's task is, the more difficult it is to set satisfactory targets to be used as a basis for assessing the manager's performance. It is also emphasized that in situations where there is little task uncertainty, accounting information is a relatively perfect measure in capturing the results of one's tasks and there is little possibility of negative behavior from subordinates. This research was conducted by previous researchers, (Yazid, 2012) where the research results show that task uncertainty has a significant positive effect on Managerial Performance at PT. Gunanusa Utama Fabricators in Bojonegara – Serang.

The Effect of Decentralization on Managerial Performance

Decentralization is the delegation of authority from central management to lower management. This delegation reduces the workload of central management and central managers will focus more on their work (Dwinarian, Asnawi, & Sanggenafa, 2017). Decentralization is necessary because of the increasing complexity of work, administration, duties and responsibilities in an organization. So by delegating authority, it can lighten the workload of higher management. Research conducted (Lempas et al., 2014) regarding Decentralization and Accounting Systems, shows that Decentralization has no effect on the performance of managers at PT Sinar Galesong Prima, Manado, because top level managers still play an important role in every company activity. On the other hand, research conducted by (Setyolaksono, 2011) said that there is a significant influence between decentralization on managerial performance, which means that increasing decentralization will be followed by an increase in managerial performance. The independence possessed by the manager will also have an impact on the manager being able to think and act freely to achieve organizational goals.

The Effect of Task Uncertainty and Decentralization on Managerial Performance

The uncertainty of tasks for managers means that appropriate accounting information and good business strategies are needed so that managerial performance can improve. In conditions of high task uncertainty, information is a very useful commodity in the process of planning and control activities in an organization. A reliable accounting system (indicated by whether or not the characteristics of management accounting information are adequate) will make it easier to provide timely and relevant information, where managers have different information needs. Accounting information is a factor that determines achievement and performance assessments and is operationalized as an assessment tool (reliance

accounting performance measure). High environmental uncertainty will make it difficult for managers to develop accurate organizational planning and control. Planning is prepared in situations of the manager's inability to predict future conditions. To overcome problems that arise due to high level task uncertainty, managers need reliable management accounting system information. In conditions of a decentralized organizational structure, it will encourage managers to develop their competencies within the company which directly leads them to work improvement. To support this competitiveness, broad scope characteristics will be really needed. Thus, organizations with a high level of decentralization need to be supported by broad scope information so that they have a more positive impact on managerial performance. In the scope of decentralized organizations, managers need broad scope information (such as non-financial information oriented to the future) to meet different needs so that they can demonstrate their competence. This research is in line with (Syam & Maryasih, 2016) which states that a broad scope management accounting system has a positive and significant effect on performance which is mediated by perceptions of environmental uncertainty.

This research was conducted by previous researchers, (Yazid, 2012) The researcher concluded that task uncertainty had a significant positive effect on managerial performance, decentralization had a significant positive effect on managerial performance. This research was conducted by previous researchers, (Taqiroh, Darmayanti, & Dientri, 2019) The research results show that the information contained in the characteristics of accounting and decentralized management information systems can be utilized by managers for planning, controlling and decision making, increasing their ability to understand the actual situation environment and identify relevant activities.

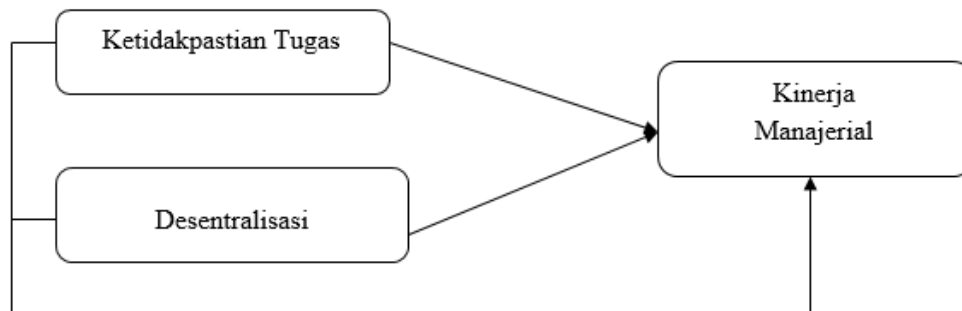


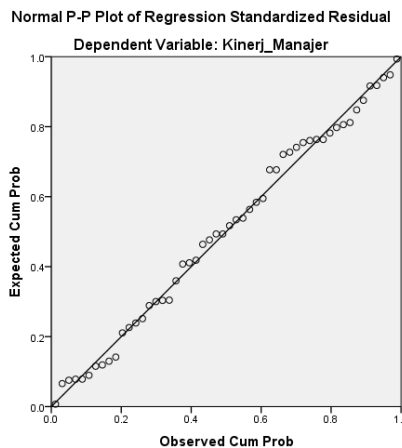
Figure 1. Onceptual framework

Hypothesis

1. There is an influence of task uncertainty on managerial performance at PT. North Sumatra Bank.
2. There is an influence of decentralization on managerial performance at PT. North Sumatra Bank
3. There is an influence of task uncertainty and decentralization on managerial performance at PT. North Sumatra Bank.

METHODS

The type in this research is to use the associative type, the associative type is the type where to find out that there is a relationship or influence between the two variables (independent variable and dependent variable). The data collection technique used is a list of statements (questionnaire). The population in this study were employees of PT. Bank Sumut has 52 permanent employees for all working employees. In this research, the sampling technique used a saturated sample with a sample size of 52 employees. Data processing uses SPSS version 2.3 software, with instrument testing, classical assumption testing, and data analysis techniques using multiple linear regression analysis.

RESULTS AND DISCUSSION
Data Normality Test

Figure 2. Normal P Plot

Based on the graphic image above, the normal probability plot above can be seen that the data image shows a good pattern and the data is spread around the diagonal line and follows the direction of the diagonal line, so the normal probability plot graph is normally distributed.

Table 2. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		52
Normal Parameters, b	Mean	.0000000
	Std. Deviation	1.60399972
Most Extreme Differences	Absolute	.071
	Positive	.056
	Negative	-.071
Statistical Tests		.071
Asymp. Sig. (2-tailed)		,200c,d
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

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Based on the table above, it can be seen that the ks of task uncertainty, decentralization and managerial performance are normally distributed because each variable has a profitability of 0.200 which is greater than 0.05, which means the data is normally distributed.

Multicollinearity Test

Table 3. Multicollinearity Test

Coefficients ^a		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Not_Tug	,989	1,011
	Decentralized_	,989	1,011

a. Dependent Variable: Performance_Manager

In the table above the following conclusions can be made:

1. Task Uncertainty (X1) with a tolerance value of 0.989 is greater than 0.10 and a VIF value of 1.011 is smaller than 10.
2. Decentralization (X2) with a tolerance value of 0.989 is greater than 0.10 and a VIF value of 1.011 is smaller than 10.

Because the tolerance value obtained for each variable is greater than 0.10 and the VIF value obtained for each variable is smaller than 10, this means that the data for the variables of task uncertainty and decentralization are free from symptoms of multicollinearity.

Heteroscedasticity Test

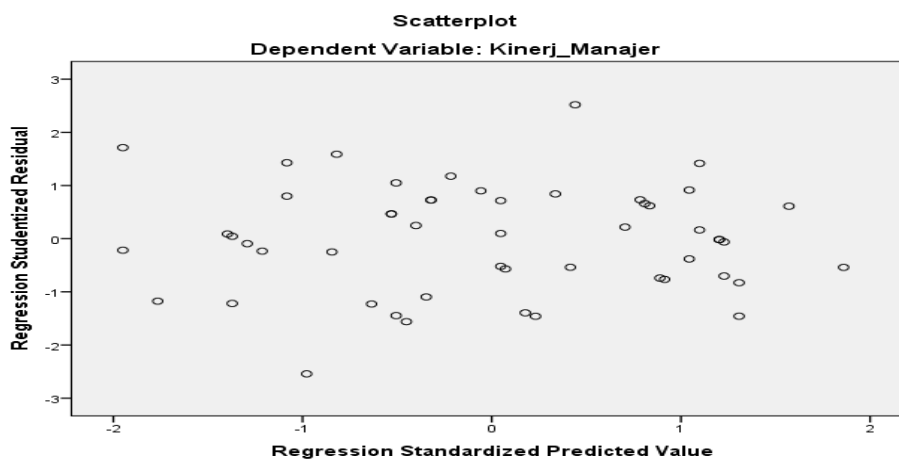


Figure 3. Scatterplot

In the image above, the scatterplot graph can be seen that the results of the scatterplot graph show that the data is distributed randomly and does not form a particular pattern. The data is spread both above and below the number 0 on the Y axis. This shows that there is no heteroscedasticity.

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Multiple Linear Regression Analysis

Based on the calculation of multiple linear regression analysis carried out through statistics, the following results were obtained:

Table 4. Multiple linear regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	(Constant)	23,005	3,969		
Not_Tug	-.508	.106	-.345	-4,772	,000
Decentralized_	,796	,069	,830	11,486	,000

a. Dependent Variable: Performance_Manager

Based on the SPSS output above, the following regression equation is obtained: $Y = 23.005 - 0.508X_1 + 0.796X_2$

a. Constant = 23.005.

If the variables of task uncertainty and decentralization are assumed to remain constant then managerial performance at PT BANK SUMUT will increase by 23,005.

b. Task Uncertainty Coefficient X1

The task uncertainty coefficient value of 0.508 states that every 100% increase in task uncertainty will be followed by a decrease in managerial performance of 50.8%.

c. Decentralization Coefficient X2

The decentralization coefficient value shows a figure of 0.796. States that if there is a 100% increase in decentralization it will be followed by an increase in managerial performance of 79.6%.

Partial Test (t Test)

Table 5. t test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	(Constant)	23,005	3,969		
Not_Tug	-.508	.106	-.345	-4,772	,000
Decentralized_	,796	069	,830	11,486	,000

a. Dependent Variable: Performance_Manager

Based on the results of the partial test for the task uncertainty variable, $t_{count} (-4.772) > t_{table} (-2.008)$ with a significance value of 0.000 means H_0 is rejected and H_a is accepted. This shows that partially there is a negative and significant influence of task uncertainty on managerial performance. Based on the partial test results for the decentralization variable, $t_{count} (11.486) > t_{table} (2.008)$ with a significance value of 0.000 means H_0 is rejected and H_a is accepted. This shows that partially there is a positive and significant influence of decentralization on managerial performance.

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Simultaneous Test (F Test)

Table 6. F test

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	387,460	2	193,730	72,346	,000b
Residual	131.214	49	2,678		
Total	518,673	51			

a. Dependent Variable: Performance_Manager
b. Predictors: (Constant), Desentrali_, Not_Tug

From the ANOVA test or F test, the value Fcount (72.346) > Ftable (3.19) can be obtained with a significance level of 0.000. Because the significant probability is much smaller than 0.05, Ho is rejected and Ha is accepted. This shows that simultaneously there is a joint influence of task uncertainty and decentralization on managerial performance.

Coefficient of Determination

Table 7. Coefficient of Determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.864a	,747	,737	1.63641	1,774

a. Predictors: (Constant), Desentrali_, Not_Tug

b. Dependent Variable: Performance_Manager

Based on the table above, it can be seen that the R Square value is 0.747, which means that there is a relationship between task uncertainty and decentralization on managerial performance, while the R Square value is 0.747 or 74.7%, which means that there is an influence of compensation and workload on employee performance of 74.7 %, while the remaining 25.3% are other variables not examined by this research.

DISCUSSION

Influence Task Uncertainty on Managerial Performance

There is a negative influence of variables Task uncertainty regarding managerial performance variables is shown by tcount (-4.772) > ttable (-2.008) with a significance value of 0.000, so Ho is rejected and Ha is accepted. This shows that partially there is a negative and significant influence of task uncertainty on managerial performance. According to (Sulaeman & Kusnandar, 2017) Task uncertainty is a rapid and unexpected change in a situation or condition. Task uncertainty is strongly influenced by individual beliefs about understanding cause - effect. Task uncertainty (task uncertainty). Task uncertainty is divided into three: high task uncertainty, moderate task uncertainty and low task uncertainty. High task uncertainty can be interpreted as a task condition that cannot be understood well by employees. Due to lack of understanding of these tasks, employees do not have sufficient knowledge about what to do. Low task uncertainty is a condition where employees understand their duties well. This will help the workforce to understand business challenges

and risks thereby making them more responsible, creative and innovative. So that organizations can work easily and efficiently. According to Hirs in (Wijaya, 2021) argue that task uncertainty affects manager behavior and performance. In other words, low task uncertainty makes accounting information a relatively perfect (complete) measure in assessing someone's achievement and has a positive impact. The argument put forward is that the more uncertain a manager's task is, the more difficult it is to set satisfactory targets to be used as a basis for assessing the manager's performance. It is also emphasized that in situations where there is little task uncertainty, accounting information is a relatively perfect measure in capturing the results of one's tasks and there is little possibility of negative behavior from subordinates. This research was conducted by previous researchers, (Yazid, 2012) where the research results show that task uncertainty has a significant positive effect on Managerial Performance at PT. Gunanusa Utama Fabricators in Bojonegara – Serang.

The Effect of Decentralization on Managerial Performance

There is a positive influence of the variable decentralization of managerial performance variables as shown by $t_{count} (11.486) > t_{table} (2.008)$ with a significance value of 0.000, then H_0 is rejected and H_a is accepted. This shows that partially there is a positive and significant influence of decentralization on managerial performance. Decentralization is the delegation of authority from central management to lower management. This delegation reduces the workload of central management and central managers will focus more on their work (Dwinarian et al., 2017). Decentralization is necessary because of the increasing complexity of work, administration, duties and responsibilities in an organization. So by delegating authority, it can lighten the workload of higher management. Research conducted (Lempas et al., 2014) regarding Decentralization and Accounting Systems, shows that Decentralization has no effect on the performance of managers at PT Sinar Galesong Prima, Manado, because top level managers still play an important role in every company activity. On the other hand, research conducted by (Setyolaksono, 2011) said that there is a significant influence between decentralization on managerial performance, which means that increasing decentralization will be followed by an increase in managerial performance. The independence possessed by the manager will also have an impact on the manager being able to freely think and act to achieve organizational goals.

The Effect of Task Uncertainty and Decentralization on Managerial Performance

Tests carried out simultaneously showed that the variables of Task Uncertainty and Decentralization Affected Managerial Performance at PT BANK SUMUT. With a value of $F_{count} (72.346) > F_{table} (3.19)$ with a significance level of 0.000. Furthermore, the R Square value is 0.747 or 74.7%, which means that there is an influence of compensation and workload on employee performance of 74.7%, while the remaining 25.3% are other variables not examined by this research. The uncertainty of tasks for managers means that appropriate accounting information and good business strategies are needed so that managerial performance can improve. In conditions of high task uncertainty, information is a very useful commodity in the process of planning and control activities in an organization. A reliable accounting system (indicated by whether or not the characteristics of management accounting information are adequate) will make it easier to provide timely and relevant

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information, where managers have different information needs. Accounting information is a factor that determines achievement and performance assessments and is operationalized as an assessment tool (reliance accounting performance measure). High environmental uncertainty will make it difficult for managers to develop accurate organizational planning and control. Planning is prepared in situations of the manager's inability to predict future conditions. To overcome problems that arise due to high level task uncertainty, managers need reliable management accounting system information. In conditions of a decentralized organizational structure, it will encourage managers to develop their competencies within the company which directly leads them to work improvement. To support this competitiveness, broad scope characteristics will be really needed. Thus, organizations with a high level of decentralization need to be supported by information to have a more positive impact on managerial performance. In the scope of decentralized organizations, managers need broad scope information (such as non-financial information oriented to the future) to meet different needs so that they can demonstrate their competence. This research is in line with (Syam & Maryasih, 2016) which states that a broad scope management accounting system has a positive and significant effect on performance which is mediated by perceptions of environmental uncertainty. This research was conducted by previous researchers, (Yazid, 2012) The researcher concluded that task uncertainty had a significant positive effect on managerial performance, decentralization had a significant positive effect on managerial performance.

CONCLUSIONS AND RECOMMENDATIONS

Based on data obtained in research regarding the influence of task uncertainty and decentralization on managerial performance at PT Bank Sumut. The respondents in this study were 52 employees, then analyzed, the conclusions were as follows: There are significant and negative effects of variable task uncertainty on managerial performance variables, this shows that partially there is an influence of task uncertainty on managerial performance variables at PT Bank Sumut. There is a significant and positive influence on variable decentralization of managerial performance variables, this shows that partially there is an influence of centralization of managerial performance variables at PT Bank Sumut. Tests carried out simultaneously showed that the variables of task uncertainty and decentralization has an effect significant to managerial performance at PT Bank Sumut. The R Square value is 0.747 or 74.7%, which means that there is an influence of compensation and workload on employee performance of 74.7%, while the remaining 25.3% are other variables not examined by this research.

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