

The Influence of Management Accounting Information Systems on Managerial Performance with Business Strategy as a Moderating Variable



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ABSTRACT: This study aims to examine and provide empirical evidence on the influence of management accounting information systems on managerial performance with the impact of business strategy on LPDs (Village Credit Institutions) in South Denpasar district. Village Credit Institutions are financial institutions owned by the Pakraman Village, where their business activities focus on lending, collecting savings, and distributing them through effective and targeted credit to assist lower-middle economic groups. The development of LPDs has been rapid and continues to grow each year, with nearly every Adat/Pakraman Village in Bali having its own LPD. The success of a company in developing its business can be seen from the level of managerial performance. The availability of information enhances management's ability to understand the actual environmental conditions and helps identify relevant activities. The use of the business strategy variable is based on the premise that companies following different strategies will require different information characteristics. Therefore, aligning business strategy with the necessary information is expected to improve managerial performance.

KEYWORDS: Management Accounting Information Systems, Managerial Performance, and Business Strategy

1. INTRODUCTION

(Indonesia has various types of microfinance institutions (MFIs) that have developed in accordance with the local cultures of each region. These include the Village Credit Board (BKD) in Central Java, the Sub-District Credit Institution (LPK) in West Java, the Lumbung Pith Nagari (LPN) in West Sumatra, the Small Business Credit (KURK) in East Java, and the Village Credit Institution (LPD) in Bali. Bali Governor Regulation No. 11 of 2013, Article 1, states that financial institutions like LPDs compete closely with other financial institutions such as Rural Banks (BPR), cooperatives, and others, thus requiring LPDs to continuously improve their services. Management is obligated to maintain the survival and control of the company to achieve organizational goals (Rahmi, 2019).

This research was conducted on Village Credit Institutions (LPDs). LPDs are financial institutions owned by Pakraman Villages, where their business activities focus on lending, collecting savings, and distributing them through effective and targeted credit to assist lower-middle economic groups. The development of LPDs has been rapid and continues to grow, with nearly every Adat/Pakraman Village in Bali having its own LPD. The selection of LPDs as the research site was due to the fact that LPDs in South Denpasar District have been dominant compared to other financial institutions. The development of LPDs in South Denpasar District shows good profits and performance. Therefore, this research becomes interesting to be conducted again on LPDs in South Denpasar District.

The success of a company in developing its business can be seen from the level of managerial performance. Managerial performance is a very important aspect as it can measure the success of a company (Cahyani & Damayanthi, 2019). Managerial performance refers to the performance of managers in managerial activities, including planning, investigating, coordinating, evaluating, supervising, staffing, negotiating, and representing (Handayani & Hariyati, 2014). Managerial performance is one of the factors that can enhance organizational effectiveness (Widarsono, 2007). The main goal of performance appraisal is to motivate employees to achieve organizational goals and adhere to predetermined standards of behavior, leading to desired actions and results (Frestilia, 2013). A manager must be able to apply economic theory with accurate and efficient decision-making. The managerial performance of a hotel can be considered good if it can generate profits for the company while incurring effective

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and efficient operational costs. Hotel managers must be able to improve managerial performance, ensuring that the hotel continues to develop its performance. One element of successful managerial performance in a company is determined by its management accounting system. Management accounting involves the process of identifying and classifying accounting information for economic decision-making by internal company stakeholders (Kholmi, 2019). Through a good management accounting system, a company can identify, measure, collect, analyze, prepare, and communicate financial information that management uses for planning, evaluation, and control within an organization (Jusriadi & Ario, 2020; Maelani et al., 2021). Additionally, companies can ensure the accurate use of resources and accountability (Kartika, 2019). A good management accounting system enables a company to develop and implement various recording, analysis, interpretation, and presentation techniques, calculate financial costs, and utilize other data effectively and efficiently in performing managerial functions such as planning, decision-making, and control (Salman & Farid, 2016).

Managerial performance is the ability of a manager that can be measured both qualitatively and quantitatively within an organization or company in managing available resources by developing strategic plans to realize the organization's or company's vision, mission, and goals. A person in a managerial position is expected to produce good managerial performance, thereby creating a competitive advantage for the company. Therefore, to achieve good managerial performance, LPDs require a good management accounting information system. One of the functions of a management accounting system is to provide critical information resources to assist management in controlling its activities and reducing environmental uncertainty in an effort to successfully achieve organizational goals (Gordon & Miller 1976; Waterhouse and Tiessen 1978; Kaplan 1984; Anthony, 1995 in Nazarudin 1998). The availability of information enhances management's ability to understand actual environmental conditions, and information also functions to identify relevant activities (Feather, 1968; Moch 1971; Barron et al., 1974 in Nazaruddin 1998). The characteristics of information available within an organization will be effective if they support the needs of the information users or decision-makers. This aligns with the contingency approach (Outley, 1980), which posits that the availability of specific information characteristics in accounting systems, among other factors, influences the level of need for management accounting information. Information characteristics that are useful based on managerial perceptions as decision-makers are categorized into four attributes: broadscope, timeliness, aggregation, and integration (Chenhall & Morris, 1986). Suryani's (2019) research also revealed that the characteristics of management accounting information could enhance managerial performance. Chenhall's thinking and research results suggest the hypothesis that management accounting information systems (SIAM) have a significant influence on managerial performance.

The use of the business strategy variable is based on the premise that companies following different strategies will require different information characteristics. Therefore, aligning business strategy with the necessary information is expected to improve managerial performance (Lesmana, 2006; Muslichah, 2012). A company will develop if it employs a good business strategy (Kusriyanti, 2020). Strategy is an incremental and continuous action taken based on the perspective of what customers are expected to need in the future (Rangkuti, 2013). As such, strategic planning almost always begins with "what could happen," rather than "what is happening." However, the speed of innovation in new markets and changing consumer patterns necessitates core competencies. Companies need to seek core competencies in their business activities. A good business strategy will help improve company performance.

1) Based on the background described, the research problem formulation in this study is: How does the management accounting system affect the managerial performance of a company? 2) How does the management accounting system affect the managerial performance of a company when moderated by a business strategy?

2. LITERATURE REVIEW

II.1 Attribution Theory

According to Fritz Heider, the founder of Attribution Theory, this theory explains an individual's behavior by examining the processes through which people determine the causes and motives behind someone's actions. Attribution Theory focuses on how individuals explain the reasons for others' behavior or their own, identifying whether the cause is internal—such as traits, character, attitudes, etc.—or external, such as situational pressures or specific circumstances that influence the individual's behavior (Luthans, Fred. 2006).

I.3 Managerial Performance

Managerial performance is one of the key factors that can enhance organizational effectiveness. According to Mahoney et al., as cited in Indriantoro (2000:51), managerial performance is defined by several functions: planning, investigation, coordination, evaluation, supervision, staffing, negotiation, and representation.

According to Dewi (2013), there are eight dimensions of managerial performance:

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1. **Planning:** The ability to set objectives, policies, and actions, schedule work, create budgets, design procedures, and program activities.
2. **Investigation:** The ability to gather and present information for record-keeping, reporting, accounting, measuring results, determining inventory, and conducting job analysis.
3. **Coordination:** The ability to exchange information with others in different parts of the organization to align and adjust programs, inform other departments, and maintain relationships with other managers.
4. **Evaluation:** The ability to assess and measure proposals, observe and report performance, evaluate employees, assess results records, review financial reports, and inspect products.
5. **Supervision:** The ability to direct, lead, and develop subordinates while clearly explaining work rules and expectations to them.
6. **Staffing:** The ability to maintain the workforce, recruit, interview, select new employees, place, promote, and transfer employees.
7. **Negotiation:** The ability to engage in purchasing, selling, bargaining with sales representatives, and group bargaining.
8. **Representation:** The ability to attend meetings with other companies, participate in business associations, give speeches at public events, engage with the community, and promote the company's general objectives

3. RESEARCH METHODS

A. Research Site

This research was conducted at Village Credit Institutions (LPDs) in the South Denpasar District. The research was carried out in the year 2024.

B. Research Object

The research object is a subject determined by the researcher to be studied and from which conclusions are drawn (Sugiyono, 2017). The object of this research is the managerial performance of companies, which is hypothesized to be influenced by the management accounting information system, with business strategy serving as a moderating variable.

C. Population and Sampling Method

The population is the generalization area that consists of objects or subjects with specific qualities and characteristics determined by the researcher to be studied and from which conclusions are drawn (Sugiyono, 2018:80). The population in this research comprises all Village Credit Institutions (LPDs) in the South Denpasar area, totaling 11 LPDs. The sample is a subset of the population that possesses the same characteristics (Sugiyono, 2017). The sampling technique used in this study is the saturated sampling or census method, where the sample includes all members of the population.

D. Types and Sources of Data

The types of data used in this research include both quantitative and qualitative data. Quantitative data in this study consist of the responses from the questionnaire distributed to the respondents, while qualitative data involve theoretical reviews and previous research related to the management accounting information system and managerial performance, with business strategy as a moderating variable.

The sources of data used in this research are: **Primary Data:** These are the responses provided by the respondents to the statements in the research questionnaire. **Secondary Data:** These are obtained from relevant literature and previous studies.

E. Data Collection Method

The data collection method used in this research is the questionnaire. According to Sugiyono (2018), a questionnaire is a data collection technique where a set of written statements is given to respondents for them to answer. In this research, a questionnaire using a Likert scale of 1-5 is employed, where a score of 1 indicates the lowest value range and 5 represents the highest value range. The scoring or assessment table for the questionnaire is presented in Table 1.

Table 1: Likert Scale

No	Pernyataan	Skor
1	Sangat Setuju (SS)	5
2	Setuju (S)	4
3	Cukup Setuju (CS)	3
4	Tidak Setuju (TS)	2
5	Sangat Tidak Setuju (STS)	1

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4. RESEARCH INSTRUMENT TESTING

A. Instrument Validity Test

The validity test is used to measure whether a questionnaire is valid. A questionnaire is considered valid if the questions within it are able to accurately measure the concept or variable that the questionnaire is intended to assess (Ghozali, 2016). In this study, validity is measured by performing a bivariate correlation between each indicator score and the total score (Pearson Correlation Coefficients) using SPSS version 26. If the correlation coefficient between each indicator and the total score is positive and greater than 0.30, it can be concluded that each question or statement indicator is valid.

B. Instrument Reliability Test

The reliability test is a tool used to measure a questionnaire, which serves as an indicator of a variable or construct. A questionnaire is considered reliable if a person's responses to the statements are consistent or stable over time (Ghozali, 2016). In this study, the reliability test was conducted using the Cronbach's Alpha statistical test. The criteria for testing reliability are that if the Cronbach's Alpha value is greater than 0.6, the research instrument is considered reliable (Ghozali, 2016).

Data Analysis Techniques

A. Classical Assumption Tests

After collecting and tabulating the questionnaires completed by respondents, classical assumption tests are conducted before performing moderation regression analysis (MRA) to ensure that the data will produce predictions that are BLUE (Best Linear Unbiased Estimator). These tests include: Normality Test, Multicollinearity Test, Heteroscedasticity Test.

1) Normality Test

The normality test aims to determine whether the residuals in a regression model follow a normal distribution (Ghozali, 2016). In this study, the normality test is conducted using the Kolmogorov-Smirnov (K-S) test. If the significance value of the K-S test is greater than the significance level of 0.05, it indicates that the residuals are normally distributed. Conversely, if the significance value of the K-S test is less than 0.05, it indicates that the residuals do not follow a normal distribution.

2) Multicollinearity Test

The purpose of the multicollinearity test is to detect the presence of correlations between independent variables. In a well-specified regression model, independent variables should not exhibit significant correlations with each other. The multicollinearity test can be conducted using two main methods: **Variance Inflation Factor (VIF)**: This measures how much the variance of an estimated regression coefficient increases due to multicollinearity. If the VIF value is greater than 10, it indicates the presence of multicollinearity. **Tolerance**: This measures the proportion of variance in an independent variable that is not explained by other independent variables. If the tolerance value is less than 0.10, it indicates the presence of multicollinearity. If either $VIF > 10$ or $tolerance < 0.10$, multicollinearity is present (Ghozali, 2016).

3) Heteroscedasticity Test

The heteroscedasticity test aims to examine whether there is unequal variance of residuals from one observation to another in a regression model. If the variance of residuals remains constant across observations, it is referred to as homoscedasticity. A good regression model should exhibit homoscedasticity, meaning it should not have heteroscedasticity. To detect the presence of heteroscedasticity in the regression model, the Glejser test is used. If the significance probability for each independent variable is greater than the significance level of 0.05, it indicates that the regression model does not contain heteroscedasticity. Conversely, if the significance probability for each independent variable is less than 0.05, it indicates that the regression model contains heteroscedasticity (Ghozali, 2016).

Moderated Regression Analysis (MRA)

The data analysis technique used in this research is Moderated Regression Analysis (MRA). MRA is a specific application of multiple linear regression that is used to determine the relationship between two variables while accounting for the influence of a third variable, known as the moderating variable (Ghozali, 2016). This technique involves interaction effects, which are the products of two or more independent variables.

In this analysis, the regression model is specified as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_1 X_2 + e$$

Y = Managerial Performance

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α = Constant

β_1, β_2 = Regression Coefficients

X1 = Management Accounting Information System

X2 = Business Strategy

e = Standard Error

Model Feasibility Test (F-Test)

The simultaneous effect test, or F-Test, aims to determine whether all the independent variables included in the model collectively have an impact on the dependent variable (Ghozali, 2016). The criteria for the F-Test are as follows: If the significance value (sig) is less than 0.05, or if the calculated F value ($F_{i^{twate}}$) is greater than the critical F value (F^{tobe}), then the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted. This indicates that there is a simultaneous effect of the independent variables (X) on the dependent variable (Y).

Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to measure how well the model explains the variation in the dependent variable (Ghozali, 2016). The value of the coefficient of determination ranges from 0 to 1. A small R^2 value indicates that the independent variables have limited ability to explain the variation in the dependent variable, while a value close to one indicates a higher ability of the independent variables to explain the variation in the dependent variable (Ghozali, 2016). A fundamental drawback of using the coefficient of determination is its bias towards the number of independent variables, which means R^2 will always increase regardless of whether the variables significantly affect the dependent variable. Unlike R^2 , the Adjusted R^2 value can increase or decrease when an independent variable is added to the model (Ghozali, 2016). Therefore, this study uses the Adjusted R^2 value when evaluating the best regression model.

Partial Test (t-Test)

The t-Test is used to determine the impact of each independent variable individually on the dependent variable (Ghozali, 2016). The evaluation criteria involve examining the regression results using SPSS, specifically by comparing the significance level of each independent variable with $\alpha = 0.05$. The decision criteria are as follows: If the significance value is less than 0.05, H_0 is rejected, indicating that the independent variable has a significant partial effect on the dependent variable. Conversely, if the significance value is greater than 0.05, H_0 is accepted, suggesting that the independent variable does not have a significant partial effect on the dependent variable.

RESULTS AND DISCUSSION

Results of Research Instrument Testing

The research instrument was tested for validity using validity tests. The results showed that the correlation coefficients for all indicators were greater than 0.30, with significance values less than 0.05, indicating that the research instrument is valid and suitable for use. Additionally, a reliability test was conducted, and the Cronbach's Alpha coefficient was greater than 0.70. This confirms that the research instrument meets the reliability criteria and can be used effectively.

Results of Classical Assumption Tests

Normality Test

The normality test aims to assess whether the residuals or error terms in the regression model follow a normal distribution (Ghozali, 2016). The results of the normality test are presented in Table 2.

Table 2: Normality Test Result

	<i>Unstandardized Residual</i>
<i>N</i>	36
<i>Kolmogorov-Smirnov Z</i>	0,568
<i>Asymp.Sig (2-tailed)</i>	0,904

Source: Data Processing Results (2024)

Based on Table 2, the Kolmogorov-Smirnov (K-S) Test Statistic value is 0.103, and the Asymp. Sig. (2-tailed) value is 0.200, which is greater than 0.05. This indicates that the data used in this study is normally distributed.

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The purpose of the multicollinearity test is to examine whether there is correlation among the independent variables in the regression model. A regression model is considered free of multicollinearity if the tolerance value is greater than 0.10 and the VIF value is less than 10. The results of the multicollinearity test for this study can be seen in Table 3.

Table 3: Multicollinearity Test Result

Variabel	Tolerance	VIF	Keterangan
SIAM	0,811	1,233	Free from multicollinearity
SIAM*Strategi Bisnis	0,713	1,402	Free from multicollinearity

Source: Data Processing Results (2024)

Table 3 shows that the tolerance values for each variable are greater than 0.10, and the VIF values for each variable are less than 10. Therefore, it can be concluded that the regression model used in this study is free from multicollinearity.

The heteroskedasticity test aims to examine whether there is unequal variance of residuals from one observation to another in the regression model (Ghozali, 2016). The results of the heteroskedasticity test are presented in Table 4.

Table 4: Heteroskedasticity Test Result

Variabel	Sig	Keterangan
SIAM	0,118	Free from heteroskedasticity
SIAM*Strategi Bisnis	0,968	Free from heteroskedasticity

Source: Data Processing Results (2024)

Table 4 shows that the significance values for all independent variables in this study are greater than 0.05, indicating that the model does not exhibit signs of heteroskedasticity.

Moderated Regression Analysis (MRA)

Moderated Regression Analysis (MRA) is used to determine the effect of independent variables on the dependent variable and the ability of the moderating variable to moderate the effect of the independent variables on the dependent variable. The results of the MRA test are presented in Table 5.

Table 5: MRA Test Result

Variabel	Koefisien Regresi	Standard Error	t	Sig
(Constant)	0,388	4,290	0,79	0,435
SIAM	0,458	0,169	2,705	0,011
SIAM*Business strategy	0,419	0,166	2,523	0,017

Based on the results of the Moderated Regression Analysis (MRA) presented in Table 5, the regression equation can be formulated as follows:

The regression equation is as follows:

$$Y = 0,388 + 0,458 X_1 + 0,419 X_1 X_2 + e$$

The regression coefficient for the SIAM variable (X_1) is 0.458, which means that for each one-unit increase in SIAM, the managerial performance will increase by 0.458 units, assuming other independent variables remain constant. The regression coefficient for the interaction between SIAM and business strategy ($X_1 \times X_2$) is 0.419, indicating that for each one-unit increase in the interaction between SIAM and business strategy, the managerial performance will increase by 0.419 units, assuming other independent variables remain constant.

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The Model Feasibility Test (F-test) aims to determine whether all the identified independent variables are appropriate for predicting managerial performance.

Table 6: Model Feasibility Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1119,688	5	223,938	17,737	0,000
	Residual	606,016	68	12,625		
Total		1725,704	73			

Source: Data Processing Results (2024)

The results of the F-test presented in Table 6 indicate that the significance value is 0.000, which is less than 0.05. Therefore, it can be concluded that the Moderated Regression Analysis model used in this study is suitable.

The Coefficient of Determination test measures the extent to which the variance of the independent variables explains the variance of the dependent variable. The results of the Coefficient of Determination test can be seen in Table 7.

Table 7: The Results Of The Coefficient Of Determination (R²)

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	0,855	0,679	0,602		3,588

Source: Data Processing Results (2024)

Based on Table 6, the Adjusted R Square value of 0.602 or 60.2% indicates that 60.2% of the variance in managerial performance is influenced by Management Accounting Information Systems, Managerial Performance, and Business Strategy, while the remaining 39.8% is influenced by other variables not explained in this study.

Hypothesis testing (t-test) is conducted to show the partial effects of all independent variables on the dependent variable. The results of the t-test can be seen in Table 9. It is observed that the regression coefficient for the management information system variable is 0.458, with a t-value of 2.705 and a significance value of $0.000 < 0.011$, leading to the rejection of H₀ and acceptance of H₁. In other words, management audit has a positive effect on managerial performance. The regression coefficient for the interaction between management information system and business strategy is 0.419, with a t-value of 2.523 and a significance value of $0.017 < 0.05$, leading to the rejection of H₀ and acceptance of H₂. In other words, locus of control has a positive effect on managerial performance.

DISCUSSION

The Impact of Management Audit on Managerial Performance

Based on the testing results, it can be concluded that management accounting information systems have a positive and significant impact on managerial performance. Good decision-making influences managerial performance (Maharani, 2011). Chin (1995:811) in one of his studies revealed that the characteristics of information produced by management accounting systems, such as aggregation, broad scope, integration, and timeliness, can enhance managerial performance. Managers with these characteristics in their accounting information systems are generally better at planning and achieving set targets. Evidence supporting the relationship between the characteristics of management accounting information systems and managerial performance is also reported by the AICPA. A survey conducted by AICPA and Lawrence S. Maisel on performance measurement indicated that 77% of respondents agreed that high-quality management accounting information is crucial for improving managerial performance (AICPA and Maisel, 2001:28).

The Effect of Management Accounting Information Systems on Managerial Performance with Business Strategy as a Moderator

Based on the results, it is evident that the interaction between management accounting information systems and business strategy positively and significantly affects managerial performance. This suggests that integrating management accounting information systems with business strategies can enhance managerial effectiveness.

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Management accounting information systems provide essential data for decision-making, planning, and control processes. When these systems are aligned with a company's business strategy, they offer more relevant and timely information that helps managers make better strategic decisions. This interaction effectively improves managers' ability to achieve their performance goals. Chin (1995:811) notes that managerial performance is enhanced when management accounting systems are effectively utilized in conjunction with strategic planning. Additionally, a survey by AICPA and Maisel (2001:28) supports this, indicating that high-quality management accounting information, when combined with a well-defined business strategy, significantly boosts managerial performance.

In summary, the moderating effect of business strategy strengthens the impact of management accounting information systems on managerial performance by ensuring that the information provided is strategically relevant and actionable.

CONCLUSION

Based on the results and discussion presented, the conclusions are as follows:

1. Management Accounting Information Systems (MAIS) has a positive and significant effect on managerial performance. This means that the better the management accounting information system, the better the managerial performance of the company.
2. Business strategy can moderate the positive effect of MAIS on managerial performance.** This implies that with an improved MAIS and a well-aligned business strategy, there is a tendency for an increase in the company's managerial performance.

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