The International Journal of Business Management and Technology, Volume 7 Issue 1 January-February 2023
ISSN: 2581-3889

Research Articles Open Access

The Influence of Information Characteristics of Management Accounting Systems on Managerial Performance at CV Rizky Abadi Pekalongan

Ika Rasiana Atiqasari[1)] Nursiam[2)]

1) *Faculty of Economics and Business, University of Muhammadiyah Surakarta, Indonesia*
2) *Faculty of Economics and Business, University of Muhammadiyah Surakarta, Indonesia*

Abstract: Characteristics of Management Accounting System Information (SAM) can improve a manager's Performance. Managers with information with these characteristics can do better planning and achieve the targets set. This study aims to test the effect of management accounting system information consisting of broad scope, timeliness, aggregation, and integration of managerial Performance in CV Rizky Abadi Pekalongan. The type of research uses quantitative research methods. The population in this study was all employees at CV Rizky Abadi Pekalongan, totalling 105 people. Sampling techniques using purposive sampling techniques so that 77 employees' samples are obtained. Data collection techniques using a questionnaire. Based on the multiple regression analysis methods, the test results showed that: Broad scope, timeliness, and integration variables affect the managerial Performance of CV Rizky Abadi Pekalongan. In comparison, the aggregation variable does not affect the managerial Performance of CV Rizky Abadi Pekalongan.

Keywords: *Broad scope, Timeliness, Aggregation, Integration,* Managerial Performance

I. INTRODUCTION

In the current globalisation era, business competition is very tight, and every company must adapt to the changes. The development of information technology in the era of globalisation has resulted in the business environment experiencing rapid changes, and a company must adjust to these changes. Changes are intended, especially in conditions of changing environmental uncertainty, accompanied by implementing a good strategy.

In conditions of high environmental uncertainty, information is a handy commodity in planning and controlling organisational activities. One of the functions of an information system is to provide vital information to help managers control their activities, which is expected to help companies achieve goals successfully (Widarsono, 2007).

Hansen and Mowen (2006:4) describe management accounting information systems as information systems that produce output using inputs and processes to meet management objectives. The information available and used by management is very helpful for managers in completing their tasks so that Performance is expected to increase.

Management accounting systems are procedures and formal systems that use the information to maintain and provide alternatives to various company activities (Wijayanti, 2018). Chenhall and Morris (1986) identified the characteristics of management accounting system (MAS) information that can be used for management decision-making: broad scope, timeliness, aggregation, and integration.

The characteristics of management accounting information systems (MAS) can improve managers' Performance. Managers with information with these characteristics can make better plans and achieve the targets set. This is especially true for decentralised organisations (Chia, 1995).

Increasing business competition requires companies to make the most of their existing capabilities to excel in the competition. A competitive advantage that companies can create can be achieved in one way, namely by increasing managerial Performance.

CV Rizky Abadi Pekalongan in collaboration with PT Pismatex. After CV Rizky Abadi Pekalongan produced semi-finished sarong products, sold to PT Pismatex. So the product finishing stage is carried out by PT Pismatex. Fierce business competition in the same industry in processing threads into semi-finished sarong products requires companies to utilise the capabilities as much as possible to excel in competition. CV Rizky Abadi Pekalongan must be able to

provide information following the characteristics of management accounting system information (SAM), namely complete, timely, concise and integrated information. This information can improve managerial Performance, so CV Rizky Abadi Pekalongan is superior in fierce business competition.

Research conducted by Ayu and Dahen (2015) states, "There is a positive and significant influence between the broad scope, timeliness, aggregation, and integration characteristics of the management accounting system on managerial Performance. This means that managers' managerial Performance can be improved by improving broad scope, timeliness, aggregation, and integration within the company."

Based on the background described above, the authors conducted a study entitled "The Influence of Management Accounting System Information Characteristics on Managerial Performance at CV Rizky Abadi Pekalongan".

II. Theoretical Background

2.1 Contingency Theory

Contingency theory is a leader suitability theory which means adapting leaders to the right conditions. Contingency theory can be used to analyse management accounting designs and systems to provide information that can be used to analyse management accounting designs and systems to provide information that companies can use for various purposes and to face competitive goals (Otley, 1980).

Information with broad scope, timeliness, aggregation, and integration characteristics will be adequate if it matches the level of manager needs. This is in line with the contingency approach (Otley, 1980) that the level of availability of each of the characteristics of management accounting information may not always be the same for each Performance in every company condition. Through this contingency approach, there is a possibility that differences in the level of environmental uncertainty and business strategy in each company will lead to differences in the needs of management accounting information characteristics on managerial Performance.

2.2 Management Accounting Information System

In an increasingly complex operational environment, information is needed to support management decision-making. Often financial reports cannot fulfil various managerial information because of their limitations. Thus, management accounting information is important for managers to make the right decisions. Hansen and Mowen (2006:4) state that a management accounting information system is an information system that produces output using input and various processes needed to meet particular management objectives.

2.3 Objectives of the Management Accounting System

According to Hansen and Mowen (2006:4), the purpose of the management accounting system has the following three general objectives:

a. Provides information for calculating the cost of services, products or other objects required by management.
b. Provides information for planning, controlling, evaluating and improving sustainability.
c. Provide information for decision-making.

2.4 Characteristics of Management Accounting Information Systems

According to managers' perceptions, the most helpful information is information that has characteristics based on research by Chenhall and Morris (1986) in Hasanah, et al. (2014), namely: "broad scope, timeliness, aggregation, and integration." According to Juniarti and Evelyne (2003), general criteria regarding the characteristics of good information can be described in the following discussion:

a. Broad scope

   Broad scope is information that has a broad and complete scope. In carrying out their duties, managers need information from various sources that are broad in nature. Therefore managers need information that has broad scope characteristics, which include economic aspects (market share, gross domestic product (GDP), total sales) and non-economic aspects such as technological advances, sociological, demographic changes (Chia, 1995 in Juniarti and Evelyne, 2003).

b. Timeliness

   Timeliness shows the timeliness in obtaining information about an event (Echols, 1996 in Juniarti and Evelyne, 2003). Information is said to be timely if the information reflects current conditions and follows managers' needs (Bordnar, 1995 in Juniarti and Evelyne, 2003).

c. Aggregation

   Aggregation is information in a more concise form but still includes important matters so as not to reduce the value of the information itself (Bordnar, 1995 in Juniarti and Evelyne, 2003). Aggregated information will serve as a valuable input in the decision-making process because less time is needed to evaluate it, thus increasing management work efficiency (Chia, 1995 in Juniarti and Evelyne, 2003).

d. Integration

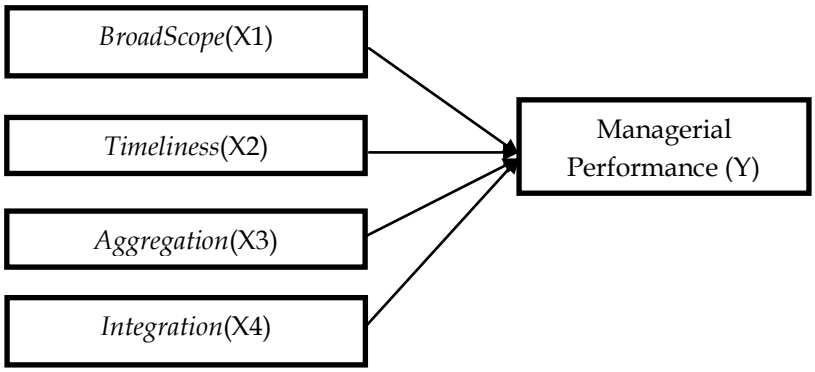
Integration is information that reflects the complexity and interrelationships between one part and another (Nazaruddin, 1998 in Juniarti and Evelyne, 2003). Integrated information acts as a coordinator in controlling various decision-making (Chia, 1995 in Juniarti and Evelyne, 2003). The benefits of integrated information are felt important when managers face situations where they have to make decisions that will impact other parts/units (Chia, 1995 in Juniarti and Evelyne, 2003).

2.5 Managerial Performance

Managerial Performance shows management's ability to carry out management functions which are business activities, which of course, are always related to decision-making. Stoner et al. (1992) stated that "managerial performance is how effectively and efficiently managers have worked to achieve organisational goals". According to Mahoney, et al (1963) in (Wijayanti 2018), managerial Performance is measured using indicators:

1. Planning is the determination of policies and activities to be carried out by considering current and future conditions.
2. The investigation is an activity to carry out inspections through collecting and submitting information as recording material, preparing reports, to facilitate the measurement of results and analysis of the work that has been done.
3. Coordination aligning actions which include exchanging information with people in other organisational units, to relate and adjust the programs to be carried out.
4. Evaluation, is an assessment made by the leadership of the plans that have been made, and is intended to assess employees and records of work results so that from the results of the assessment the necessary decisions can be taken.
5. Supervision, namely the assessment of the proposed Performance that is observed and reported.
6. Staffing, namely nurturing 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 purchases, sales or contracts for goods and services.
8. Representation, namely conveying information about the vision, mission and activities of the organisation by attending business group meetings and consulting with another office

2.6 Research Framework



Based on this frame of mind, the hypotheses formulated in this study are:

H_1: Broad scope affects on managerial Performance.

H_2: Timeliness affects on managerial Performance

H_3: Aggregation affects on managerial Performance

H_4: Integration affects on managerial Performance

III. Methodology

Research design

This research is quantitative research by testing the hypothesis. The data used in the research is primary data obtained from the results of filling out the questionnaires distributed directly to the respondents. This study uses the independent variable (independent variable) and the dependent variable (dependent variable). In this study, the authors used the independent variables, namely the information characteristics of the management accounting system which consisted of

the variables: Broad scope, timeliness, aggregation, and integration while for the dependent variable the authors used managerial Performance. The measurement method in this study uses a Likert scale.

Population and Sample

The population in this study are all employees at CV Rizky Abadi Pekalongan. The population in this study were 105 employees of CV Rizky Abadi Pekalongan. The sampling technique uses purposive sampling, a sampling technique with specific considerations (Sugiyono, 2018: 144). The number of samples in this study was 77 employees.

Data and Data Sources

This study aims to find the effect of the independent variables, namely broad scope, timeliness, aggregation, and integration on the dependent variable, namely managerial Performance. The type of data used is primary data. Data collection techniques used are:

1. Questionnaire

   Questionnaires are an efficient data collection technique when the researcher knows precisely the variable to be measured and what can be expected from the respondent. The questionnaire items in this study used positive statements measured using the Likert scale technique. In measuring respondents' answers to the questionnaire regarding the Influence of Broad scope, Timeliness, Aggregation, and Integration on Managerial Performance using a Likert scale, answers will be scored with the following levels:

   Strongly agree : 5
   Agree : 4
   Disagree: 3
   Disagree : 2
   Strongly disagree : 1

2. Interview

   In this study, interviews were conducted to obtain information regarding the accuracy of presenting information, organisational structure, number of employees, number of managers and other data related to research.

Variable Operational Definitions

1. Independent Variable
   a. Broadscope

      Broad scope is information that has a broad and complete scope. In carrying out their duties, managers need information from various sources that are broad in nature. Therefore managers need information that has a broad and complete scope which includes economic aspects (market share, gross domestic product (GDP), total sales) and non-economic aspects such as progress technology, sociological changes, and demography (Chia, 1995 Juniarti and Evelyne, 2003).

   b. Timeliness

      Timeliness shows the timeliness in obtaining information about an event (Echols, 1996 in Juniarti and Evelyne, 2003). Information is said to be timely if the information reflects current conditions and meets the needs of managers (Bordnar, 1995 in Juniarti and Evelyne, 2003).

   c. Aggregation

      Aggregation is information in a more concise form, but still includes important matters so as not to reduce the value of the information itself (Bordnar, 1995 in Juniarti and Evelyne, 2003). Aggregated information will serve as a useful input in the decision-making process because less time is needed to evaluate it, thus increasing management work efficiency (Chia, 1995 in Juniarti and Evelyne, 2003).

   d. Integration

      Integration is information that reflects the complexity and interrelationships between one part and another (Nazaruddin, 1998 in Juniarti and Evelyne, 2003). Integrated information acts as a coordinator in controlling various decision-making (Chia, 1995 in Juniarti and Evelyne, 2003).

2. Dependent Variable

   The dependent variable in this study is Managerial Performance. Managerial Performance is how far managers carry out management functions. Managerial Performance is measured using indicators (Mahoney et al., 1963 in Wijayanti, 2015): Planning, Investigation, Coordination, Evaluation, Supervision, Staffing Negotiations, and Representation.

Analysis Method

The data analysis method in this study uses multiple regression analysis to determine the effect of the independent variables on the dependent variable. Before testing the hypothesis, first test the feasibility analysis of the

data by testing the validity and reliability then test the classic assumptions consisting of a normality test, heteroscedasticity test, and multicollinearity test using the IBM SPSS 23 program.

IV. RESULTS

Validity test results

The validity test is used to measure the validity of whether or not a questionnaire (Ghozali 2015: 45). Based on calculations with the SPSS version 23 program using Pearson Correlation analysis, the validity test results of each variable are as follows. :

a. Broad Scope Variable (X_1)

Table 1
Broadscope Variable Validity Test

Statement item	r count	r_{table} (N=77; Ts 5%)	Conclusion
$X_1.1$	0,639	0,224	Valid
$X_1.2$	0,471	0,224	Valid
$X_1.3$	0,797	0,224	Valid
$X_1.4$	0,758	0,224	Valid
$X_1.5$	0,672	0,224	Valid

Source: Processed data, 2022

b. TimelinessVariable (X_2)

Table 2
Timeliness Variable Validity Test

Statement item	r count	rtable (N=77; Ts 5%)	Conclusion
$X_2.1$	0,811	0,224	Valid
$X_2.2$	0,688	0,224	Valid
$X_2.3$	0,796	0,224	Valid
$X_2.4$	0,768	0,224	Valid

Source: Processed data, 2022

c. Agregation Variable (X_3)

Table 3
***Agregation*Variable Validity Test**

Statement item	r count	r table (N=77; Ts 5%)	Conclusion
$X_3.1$	0,738	0,224	Valid
$X_3.2$	0,770	0,224	Valid
$X_3.3$	0,824	0,224	Valid
$X_3.4$	0,643	0,224	Valid

Source: Processed data, 2022

d. IntegrationVariable (X_4)

Table 4
Integration Variable Validity Test

Statement item	r count	r table (N=77; Ts 5%)	Conclusion
$X_4.1$	0,664	0,224	Valid
$X_4.2$	0,634	0,224	Valid

$X_4.3$	0,840	0,224	Valid
$X_4.4$	0,659	0,224	Valid

Source: Processed data, 2022

e. Managerial Performance Variable (Y)

Table 5
Managerial Performance Variable Validity Test

Statement item	r count	r table (N=77; Ts 5%)	Conclusion
Y.1	0,585	0,224	Valid
Y.2	0,602	0,224	Valid
Y.3	0,410	0,224	Valid
Y.4	0,434	0,224	Valid
Y.5	0,462	0,224	Valid
Y.6	0,514	0,224	Valid
Y.7	0,480	0,224	Valid
Y.8	0,291	0,224	Valid
Y.9	0,478	0,224	Valid
Y.10	0,574	0,224	Valid
Y.11	0,682	0,224	Valid
Y.12	0,691	0,224	Valid
Y.13	0,751	0,224	Valid
Y.14	0,666	0,224	Valid
Y.15	0,561	0,224	Valid

Source: Processed data, 2022

Based on the above results it can be seen that all variable statement items are valid, because all statement items produce r count > r table and at a significance level of 5% each item produces a probability value <0.05.

Reliability Test Results

The reliability test in this study aims to measure the consistency (reliability) of measuring instruments (instruments) broad scope, timeliness, aggregation, integration and managerial Performance. The results of the reliability test are presented in the following table.

Table 6
Reliability Test Result

Variable	*Cronbach Alpha*	Standard	Conclusion
Broad scope (X_1)	0,699	*Alpha*> 0,60	Reliable
Timeliness (X_2)	0,805		Reliable
Agregation (X_3)	0,733		Reliable
Integration (X_4)	0,659		Reliable
kinerja manajerial (Y)	0,837		Reliable

Source: Processed data, 2022

Based on the reliability test, the results showed that the instruments for broad scope (X_1), timeliness (X_2), aggregation (X_3), integration (X_4) and managerial Performance (Y) variables were declared reliable (consistent/reliable) because each variable produced Cronbach Alpha > 0.60.

Classic assumption test

Normality test results

Table 7
Normality Test Results

	Unstandardised Residual	Standard	Conclusion
Asymp. Sig. (2-tailed)	0,200	Sig. > 0,05	Normal Residual

Source: Processed data, 2022

Based on the Kolmogorov-Smirnov table above, it can be concluded that there is a significant value of 0.200, which means a significance value > 0.05. So it can be concluded that the data is normally distributed.

Multicollinearity test results

Table 8
Multicollinearity Test Results

Variable	*Tolerance*	*VIF*	Conclusion
Broad scope (X_1)	0,590	1,696	There is no multicollinearity
Timeliness (X_2)	0,428	2,337	There is no multicollinearity
Aggregation (X_3)	0,617	1,621	There is no multicollinearity
Integration (X_4)	0,483	2,071	There is no multicollinearity

Source: Processed data, 2022

Based on the table above, the results of the multicollinearity test with the SPSS program show that each independent variable (broad scope, timeliness, aggregation, and integration) is not linearly correlated with each other. This is shown from all tolerance values > 0.10 and Variance Inflation Factors/VIF < 10. Thus the multiple linear regression model in this study does not occur multicollinearity.

Heteroscedasticity test results

Table 9
Heteroscedasticity Test Results

Variable	*Sig.*	Standard	Conclusion
Broad scope (X_1)	0,509	*Sig.*> 0,05	There is no heteroscedasticity
Timeliness (X_2)	0,427		There is no heteroscedasticity
Aggregation (X_3)	0,873		There is no heteroscedasticity
Integration (X_4)	0,230		There is no heteroscedasticity

Source: Processed data, 2022

Based on the table above shows that all variables have a significance value above 0.05 (sig> 0.05), so it can be concluded that the regression model in this study does not occur heteroscedasticity.

Hypothesis test

Multiple Linear Regression Analysis:

Table 10
Results of Multiple Linear Regression Analysis

Variable	Unstandardised Coefficients	T	Sig.	Conclusion
	B			
Constant	29,703	6,703	0	
Broad scope	0,554	2,610	0,011	Significant
Timeliness	0,662	2,297	0,025	Signifikan
Aggregation	-0,36	-1,430	0,157	Not Significant
Integration	1,136	3,809	0,000	Significant

Source: Processed data, 2022

Based on the results of the table above, the regression equation model can be obtained as follows:

Managerial Performance = 29.703 + 0.554 Broad scope + 0.662 Timeliness + (-0.360) Aggregation ++1.136 Integration+ e

Interpretation:

a. A constant value of 29.703 indicates that if the broad scope, timeliness, aggregation, and integration variables are zero (constant), then managerial Performance (Y) will be worth 29.703
b. The regression coefficient value of the broad scope variable is 0.554 with a positive coefficient direction, meaning that the broad scope variable makes a positive contribution in influencing managerial Performance, namely 0.554 or 55.4%. This shows that the broad scope variable increases, it will increase managerial Performance. Thus the more comprehensive and complete the scope of information obtained by managers in the company will improve managerial Performance.
c. The regression coefficient value of the timeliness variable is 0.662 with a positive coefficient direction, meaning that the timeliness variable managerial Performance, namely 0.662 or 66.2%. This shows that when the timeliness variable increases, it will increase managerial Performance. Thus the more timely obtaining

information with no time delay between events and the delivery of information, will further improve managerial Performance.

d. The regression coefficient value of the aggregation variable is -0.360 with a negative coefficient direction, meaning that the aggregation variable makes a negative contribution in influencing managerial Performance, namely -0.360 or -36%. This shows that if the aggregation variable increases, managerial Performance will decrease. Thus, the more concise the information conveyed, while still covering essential matters, the lower managerial Performance will be.

e. The regression coefficient value of the integrationvariable is 1.136 with a positive coefficient direction, meaning that the integration variable makes a positive contribution to influencing managerial performance, namely 1.136 or 113.6%. This shows that increasing the integration variable will increase managerial Performance. Thus the existence of information that is increasingly complex and interrelated between one part and another will improve managerial Performance.

T-test results

Table 4.11
T test results

Variable	t_{count}	t_{table}	Sig.	Information
Broad scope	2,610	1,669	0,011	H_1 is accepted
Timeliness	2,297	1,669	0,025	H_2 is accepted
Aggregation	-1,430	1,669	0,157	H_3 is not accepted
Integration	3,809	1,669	0,000	H_4 is accepted

Source: Processed data, 2022

Based on the table above, it can be seen that the broadscope has a t count = 2.610 > t table = 1.669 with a significant level of 0.011 <0.05. So it can be concluded that broadscope affects on managerial Performance.

Timeliness has a t count = 2.297 > t table = 1.669 with a significant level of 0.025 <0.05. So it can be concluded that timeliness affects on managerial Performance.

Aggregation has a t count = -1.430 < t table = 1.669 with a significant level of 0.157 > 0.05. So it can be concluded that aggregation does not affect on managerial Performance.

Integration has a t count = 3.809 > t table = 1.669 with a significant level of 0.000 <0.05. So it can be concluded that integration affects on managerial Performance.

F test results

Table 4.12
F test results

Variable	F_{count}	$F\ t_{able}$	Sig.	Information
broad scope, timeliness, aggregation, integration	22,046	2,497	0,000	Influential

Source: Processed data, 2022

The table above shows that the Fcount value is 22.046 > Ftable = 2.497 with a significance level (0.000) <0.05. Thus the variable's broad scope, timeliness, aggregation, and integration simultaneously affect onmanagerial Performance.

Test results of the coefficient of determination (R Square or R^2)

Table 4.13
Test results of the coefficient of determination

R	R Square	Adjusted R Square	Std. Error of the Estimate
0,742	0,551	0,526	3,881

Source: Processed data, 2022

From the table above shows that the value of Adjusted R Square (R^2) is 0.526 or 52.6%. So broad variable scope, timeliness, aggregation, and integration can explain 52.6% of the variation managerial performance and the remaining 47.4% explained by other variables outside the model.

Discussion of Research Results

Broad scope affects on managerial Performance

The first hypothesis states that broad scope affects on managerial performance.. Based on the statistical analysis results for testing the first hypothesis, the regression coefficient value is 0.554 with a positive coefficient direction, meaning that the broad scope variable positively influences managerial Performance, namely 0.554 or 55.4%. This shows that increasing the broad scope variable will increase managerial Performance. Thus the more comprehensive and complete the scope of information obtained by managers in the company, the more managerial Performance at CV Rizky Abadi Pekalongan. The results of the t statistical test obtained the value of t count = 2.610 > t table = 1.669, meaning that broad-scope characteristics affect managerial Performance. In addition, the significant level also shows the same thing. Namely, the broad scope has a significant level of 0.011 <0.05, indicating the broad scope variable affects managerial Performance. Thus, the first hypothesis, "broad scope affects on managerial performance", is accepted.

Broad scope is information that has a broad and complete scope. In carrying out their duties, managers need information from broad and complete sources, including economic and non-economic aspects such as consumer tastes, relations and competitors' threats. Informational aspects of external factors such as consumer preferences, employee attitudes, labour relations and technological advances. The existence of information that has broad-scope characteristics can improve managerial Performance.

This study's results align with research conducted by Iba (2012), which concluded that there is a positive and significant influence between broad scope and managerial Performance. Thus a better scope of an information system will improve managerial Performance in line with the research conducted by Inscription, Kamal, Mahfudnurnajamuddin, and Junaid (2020); Ayu and Dahen (2015) who concluded that broad scope influences managerial Performance.

Timeliness affects on managerial Performance

The second hypothesis states that timeliness affects on managerial Performance. Based on the results of statistical analysis for testing the second hypothesis, the regression coefficient value of the timeliness variable is 0.662 with a positive coefficient direction, meaning that the timeliness variable makes a positive contribution in influencing managerial Performance, namely 0.662 or 66.2%. This shows that when the timeliness variable increases, it will increase managerial Performance. Thus more time obtaining information with no time delays between events and the delivery of information will further improve managerial Performance at CV Rizky Abadi Pekalongan. The results of the t statistical test obtained the value of t count = 2.297 > t table = 1.669, meaning that timeliness affects managerial Performance. In addition, the significant level also shows the same thing: timeliness has a significant level of 0.025 <0.05, indicating that the timeliness variable affects managerial Performance. Thus, the second hypothesis, "timeliness affects on managerial performance" is accepted.

Timeliness shows the timeliness in obtaining information with no time delay between events and information delivery. With the availability of the information needed when requested and provided in a systematic and orderly manner will assist managers in making decisions. So timely information will assist managers in making decisions to improve managerial Performance.

This study's results align with research conducted by Iba (2012), which concluded that there is a positive and significant influence between timeliness and managerial Performance. Thus the availability of timely information will further improve managerial Performance and be in line with the research conducted by Prasasti, Kamal, Mahfudnurnajamuddin, and Junaid (2020); Wijayanti (2018); Hasanah, Nurleli and Fitriah (2014); Ayu and Dahen (2015) who concluded that timeliness affects managerial Performance.

Aggregation affects onmanagerial Performance

The third hypothesis states that aggregation affects onmanagerial Performance. Based on the results of statistical analysis for testing the third hypothesis, the regression coefficient value of the aggregation variable is -0.360 with a negative coefficient direction, meaning that the aggregation variable makes a negative contribution in influencing managerial Performance, namely -0.360 or -36%. This shows that if the aggregation variable (X3) increases, the managerial Performance of CV Rizky Abadi Pekalongan will decrease. Thus, the more concise the information conveyed while covering important matters, the lower managerial Performance will be. The results of the t statistical test obtained t count = -1.430 <t table = 1.669, meaning that aggregation does not affect managerial Performance. In addition, the significant level also shows the same: aggregation has a significant level of 0.157 > 0.05, indicating that the aggregation

variable does not affect managerial Performance. Thus, the third hypothesis, "aggregation affects on managerial performance", is rejected.

From the explanation above, aggregation does not affect managerial Performance at CV Rizky Abadi Pekalongan. Aggregated information will serve as valuable input in the decision-making process so that managers are more time efficient in evaluating it and increasing manager efficiency. However, based on the results of research on CV Rizky Abadi Pekalongan, the aggregation does not affect managerial Performance; this shows that the summary of the information presented by CV Rizky Abadi Pekalongan and the presence of information that provides clarity regarding the areas that are the responsibility of each company employee according to their respective functions does not affect the managerial Performance of CV Rizky Abadi Pekalongan.

This study's results align with research conducted by Wijayanti (2018), which concluded that there is no positive effect between aggregation and managerial Performance. Thus, the existence of concise information, which still includes important matters, does not affect managerial Performance.

Integration affects on managerial Performance

The fourth hypothesis states that integration affects on managerial Performance. Based on the statistical analysis results for testing the fourth hypothesis, the regression coefficient value of the integration variable is 1.136. with a positive coefficient direction, meaning that the integration variable makes a positive contribution to influencing managerial Performance, namely 1.136 or 113.6%. This shows that increasing the integration variable will increase managerial Performance. Thus the existence of information that is increasingly complex and interconnected between one section and another will improve managerial Performance at CV Rizky Abadi Pekalongan. The results of the t statistical test obtained the value of t count = 3.809 > t table = 1.669, meaning that the characteristics of integration affect managerial Performance. In addition, the significant level also shows the same thing: integration has a significant level of 0.000 <0.05 indicating the integration variable affects managerial Performance. Thus, the fourth hypothesis, "integration affects on managerial performance", is accepted.

Integration is information that reflects the complexity and interrelationships between one part and another. Integrated information is needed for managers when faced with situations where they have to make decisions that can impact other parts/units. The more the number of segments and business units in the organisation, the greater the need for information integration characteristics of the management accounting information system (Handayani and Hariyati, 2014).

This study's results align with research conducted by Iba (2012), which concluded that integration has a positive and significant influence on managerial Performance. Thus the existence of integrated information will further improve managerial Performance and be in line with the research conducted by Prasasti, Kamal, Mahfudnurnajamuddin, and Junaid (2020); Hasanah, Nurleli and Fitriah (2014); Ayu and Dahen (2015) who concluded that integration affects managerial Performance.

Broad scope, timeliness, aggregation, and integration simultaneously affects on **managerial Performance**

Broad scope, timeliness, aggregation, and integration together (simultaneously) affects onmanagerial Performance. The F test results showed a Fcount value of 22.046 > Ftable = 2.497 and a significant value of 0.000 or <0.05, which means that the characteristics of the management accounting information system jointly affects on managerial Performance.

Management accounting information systems with characteristics of broad scope, timeliness, aggregation, and integration together can influence managerial Performance. The broader the scope of information, the more timely the provision of information, the more concise and complete the information, the more complex the information shows, the better the manager is in improving his Performance, resulting in better decisions in planning, investigating, coordinating, evaluating, supervising, staffing, negotiating and representation.

The results of this study are in line with research conducted by Iba (2012) which concluded that there is a positive and significant effect between broad scope, timeliness, aggregation, and integration on managerial Performance and is in line with research conducted by Prasasti; Kamal, Mahfudnurnajamuddin, and Junaid (2020); Hasanah, Nurleli and Fitriah (2014); Ayu and Dahen (2015).

V. Conclusion

Based on the results of the research and discussion regarding the influence of the characteristics of management accounting information on managerial Performance at CV Rizky Abadi Pekalongan, the authors can draw the following conclusions:

1. Broad scope affects on managerial Performance,evidenced by a value of t count = 2.610 > t table = 1.669 with a significant level of 0.011 <0.05. Thus the first hypothesis is accepted.

2. Timeliness affectons managerial Performance, evidenced by a value of t count = 2.297 > t table = 1.669 with a significant level of 0.025 <0.05. Thus the second hypothesis is accepted.
3. The aggregation does not affect on managerial Performance. A value of t count evidences this = -1.430 < t table = 1.669 with a significant level of 0.157 <0.05. Thus the third hypothesis is rejected.
4. Integration affects managerial Performance, evidenced by a value of t count = 3.809 > t table = 1.669 with a significant level of 0.000 <0.05. Thus the fourth hypothesis is accepted.
5. The characteristics of management accounting information systems (broad scope, timeliness, aggregation, and integration) affect on managerial Performance. This is evidenced by the results of the F statistic test obtained a value of Fcount = 22.046 > Ftable = 2.497 with a significance level of 0.000 <0, 05. Thus the characteristics of management accounting information (broad scope, timeliness, aggregation, and integration) simultaneously affect managerial Performance.

Research limitations :

1. This research is only conducted in one company. So, the results of this study can not be generalised for all companies.
2. This research only uses four variables that affect managerial Performance, so further research is still needed by considering other variables that also influence managerial Performance.
3. The results of this study are very dependent on respondents 'answers in answering questionnaires, and researchers cannot control respondents' answers because of the large number of samples. There is likely one respondent who is not severe in filling out the questionnaire to produce a biased response from the respondent.

Suggestions:

1. Further research can expand the research location so that it is hoped that the level of generalisation of the analysis can be more accurate.
2. Future research is expected to add variables that can affect managerial Performance, such as decentralisation, environmental uncertainty and organisational culture.
3. For future research, it is hoped that researchers can assist when distributing questionnaires to minimise the occurrence of biased responses from respondents.

REFERENCES

[1] Agus Widarsono. 2007. "Pengaruh Kualitas Informasi Manajemen Terhadap Kinerja Manajerial (Survey Pada Perusahaan Go-Publik Di Jawa Barat)." *Jurnal Akuntansi FE Unsil,* 2(2): 286–99.

[2] Ayu, Gusti, and Lovelly Dwinda. 2015. "Pengaruh Karakteristik Informasi Sistem Akuntansi Manajemen Terhadap Kinerja Manajerial Studi Empiris Pada PT Bank Pengkreditan Rakyat Di Kabupaten Tanah Datar." *economica* 3(1): 89–94.

[3] Chenhall, and Morris. 1986. "The Impact of Structure, Environment and Interdependence on the Perceived Usefulness of Management Accounting System."*Accounting Review*.

[4] Chia. 1995. "Decentralisation, Management Accounting System, MAS Information Characteristics and Their Interaction Effects on Managerial Accounting Systems."*Journal Accounting Review*: 812.

[5] Ghozali, Imam. 2015. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.

[6] Handayani, and Hariyati. 2014. "Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen: Broad Scope, Timeliness, Aggregated, Dan Integrated Terhadap Kinerja Manajerial UMKM. (Studi Pada UMKM Di Desa Wedoro, Kab. Sidoarjo)." *Jurnal Akuntansi* 5(2): 204–21.

[7] Hansen, Don R. and, and Mowen Maryanne M. 2006. *Akuntansi Manajemen*. 7th ed. Jakarta: Salemba Empat.

[8] Hayatul Hasanah, Fatimah, Nurleli Dan, and Epi Fitriah. 2014. "Pengaruh Karakteristik Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial (Studi Dilakukan Pada Puskesmas Yang Berkaitan Dengan Bpjs Di Kota Bandung)." : 430–37.

[9] Iba, Zainuddin. 2012. "Hubungan Karakteristik Informasi Yang Dihasilkan Oleh Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial Pada PT. Eurotek Jaya Perkasa Bogor." *Jurnal Kebangsaan* I(2): 36–44.

[10] Juniarti, and Evelyne. 2003. "Hubungan Karakteristik Informasi Yang Dihasilkan Oleh Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial Pada Perusahaan-Perusahaan Manufaktur Di Jawa Timur." *Jurnal Akuntansi & Keuangan* 5(2): 110–22. http://puslit.petra.ac.id/journals/accounting/.

[11] Kamal, Nur Asmi Ainul, Mahfudnurnajamuddin, and Asriani Junaid. 2020. "Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial UMKM." *Journal of Accounting Finance (JAF)* 1(1):

115–29.

[12] Nazaruddin, Ietje. 1998. "Pengaruh Desentralisasi Dan Karakteristik Informasi Sistem Akuntansi Manajemen Terhadap Kinerja Manajerial." *The Indonesian Journal of Accounting Research (IJAR)* 1(2).

[13] Otley, David T. 1980. "The Contingency Theory of Managemenet Accounting : Achievement and Prognosis."*Accounting, Organisations and Society* 5(4).

[14] Stoner, James A.F., R. Edward Freeman, and Daniel R. Gilbert. 1992. *Management*. New Jersey: Prentice Hall, Inc.

[15] Sugiyono. 2018. *Metode Penelitian Kuantitatif, Kualitatif, R&D*. Bandung: Alfabeta.

[16] Thomas Arthur Mahoney, and Thomas H. Jerdee and Stephen J. Carroll. 1963. "Development of Managerial Performance: A Research Approach."*South-western Publishing Company*.

[17] Wijayanti, Sukma. 2015. "Pengaruh Variabel Kontekstual Terhadap Kinerja Rumah Sakit Dengan Sistem Akuntansi Manajemen Sebagai Variabel Intervening(Studi Empiris Pada Rumah Sakit Swasta Di DIY)." *Tesis. Magister Akuntansi, Universitas Diponegoro*.

[18] Wijayanti, Sukma. 2018. "Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial (Studi Empiris Perusahaan Rokok Kudus)." *Accounting Global Journal* 2(1): 64–75.