



*The 1st Multi-Disciplinary International conference University Of Asahan2019  
Thema: The Role of Science in Development in the Era of Industrial Revolution  
4.0 based on Local Wisdom." in Sabty Garden Hotel-Kisaran North Sumatra,  
March 23<sup>rd</sup>, 2019*

## **THE INFLUENCE CHARACTERISTICS OF MANAGEMENT ACCOUNTING INFORMATION SYSTEM ON MANAGERIAL PERFORMANCE IN STARS HOTELS IN MEDAN CITY**

**<sup>1</sup>Khilda Amalia; <sup>2</sup>Widia Astuty; <sup>3</sup>Eka Nurmal Sari,**

*<sup>1</sup>Post-graduate Program University Of Muhammadiyah Sumatera Utara*

*<sup>2</sup>Post-graduate Program University Of Muhammadiyah Sumatera Utara*

*<sup>3</sup>Post-graduate Program University Of Muhammadiyah Sumatera Utara*

*<sup>1</sup>Email: khilda.amalia@yahoo.com*

*<sup>2</sup>Email: widiaastuty@umsu.ac.id*

*<sup>3</sup>Email: ekanurmala@umsu.ac.id*

### **Abstract**

*This purpose was to examine and analyze the effect of the influence characteristics of management accounting information systems on managerial performance. This research is in the form of survey research that uses an instrument questionnaire to collect the required data. The research approach used in this study is an associative approach. The population and sample in this study were General Manager, Assitent General Manager, Finance and Accounting Manager of four-star hotels in Medan City. The data analysis technique used is descriptive statistics, simple linear regression analysis techniques, Moderating Regretion Analysis (MRA).*

**Keywords:** *Management Accounting Information Systems, environmental uncertainty, Managerial Performance*



## **A. Introduction**

Business developments and competition in Indonesia are increasingly tighter, which requires businesses to increase business competitiveness including improving managerial performance. The performance of a good company will certainly be supported by good managerial abilities from top managers, as well as lower level managers. Conversely, if managerial skills that are not good tend to produce a poor performance.

Managerial performance is the result of work in the quality and quantity achieved by a manager in carrying out his duties in accordance with the responsibilities given to him. Managerial is the results and outputs produced by managers according to their role in the organization in a certain period. The manager's ability to manage the company is a barometer for the company's growth.

Managerial ability is born from a long process that occurs slowly through the process of observation and learning. Evidence of managerial ability is the extent to which their work team is able to perform optimally. Managerial who is good at carrying out their duties and functions will pay attention to various important aspects in their decision making, including planning and mastering information systems and being able to predict environmental factors.

Information systems that can be developed by companies include management accounting information systems. Management accounting information systems are procedures and formal systems that use information to maintain or provide alternatives to various company activities. Management accounting information systems can play an important role in various situations. Management accounting information systems can be designed to provide more sophisticated information and not only help make decisions in every part but also help coordinate between each part of the company.

Management accounting information systems (SIAM) are tasked with providing information needed to facilitate supervision and action on company valuations. Basically the dimensions of accounting information



systems (SIAM) consist of four information characteristics, namely: boardscope, aggregation, integration, timelines (Chenhall & Morris, 1986). The characteristics of the management accounting information system have an important meaning in the effectiveness of the continuity of the company's running. In each company, managers need information on broadscope as one of the implications of increasing their authority and responsibility as well as their functions as controllers.

Aggregation characteristics have an impact in terms of obtaining information. Information that is aggregated appropriately will provide important input in the decision-making process, because the time needed to evaluate information is relatively shorter compared to information that is still raw and unorganized (Chia, 1995) The characteristics of timeliness, which means accuracy, are related to the grace period between the need for information and the availability of information. Timely information will affect the ability of managers to respond to any event or problem. If the information is not delivered on time, then the information will lose value in the decision- making process. (Gordon & Narayana, 1984) The increasing role of management accounting information systems helps managers directly manage the tasks and problem solving they face.

Management accounting information systems make it possible to produce large evolution in providing important information in decision making. The role of management accounting information systems in assisting managers in providing direction and overcoming problems that arise in organizations has led to a large evolution in the implementation of management accounting information systems. (Mia and Chenhall, 1994). This study takes the object of the hospitality business in Medan, especially four-star hotels. The development of the growth of 4-star hotels in Medan is quite good when compared to other star-rated hotels. For this reason, the author feels interested in researching hotel business in a four- star category.

Medan is the third largest metropolitan city in Indonesia after Jakarta and Surabaya. As the provincial capital which is the center of business and also the entrance to the object of tourism in North Sumatra, of course, Medan is one of the regions that receives many visits both from



within and outside the country. Surely the influx of migrants requires good, safe and comfortable accommodation. The hotel industry is currently experiencing a significant increase when seen from the growth in the number of hotels available.

Penelitian ini mengambil objek pada bisnis perhotelan yang ada di Kota Medan, khususnya hotel berbintang empat. Perkembangan pertumbuhan hotel berbintang 4 di kota Medan cukup baik jika dibandingkan dengan hotel berbintang lainnya. Untuk itu penulis merasa tertarik untuk meneliti bisnis perhotelan dengan kategori bintang empat. Medan merupakan kota metropolitan terbesar ke tiga di Indonesia setelah Jakarta dan Surabaya. Sebagai ibukota provinsi yang merupakan pusat bisnis dan juga merupakan pintu masuk menuju objek pariwisata yang ada di Sumatera Utara tentunya kota Medan merupakan salah satu daerah yang banyak menerima kunjungan baik dari dalam dan luar negeri. Tentunya arus masuk para pendatang ini membutuhkan akomodasi yang baik, aman dan nyaman. Saat ini industri perhotelan mengalami peningkatan yang cukup signifikan jika dilihat dari pertumbuhan kuantitas jumlah hotel yang ada.

The hospitality business in Indonesia enters a new era. This condition can not be separated from changes in various fields, including the development of communication technology, the emergence of millennial generation which plays a major role as a driver of economic growth, mindset needs, new work patterns and business models. This condition makes hoteliers surprised by rapid changes if not ready (Sindonews.com).

Based on description above, it underlines this research to analyze the influence characteristics of management accounting information system on managerial performance in stars hotels in Medan City. So the temporary hypnosis is that there is an influence of management accounting information systems that affect managerial performance.



## **B. Method**

### **The data analysis technique used is: Descriptive statistics**

This descriptive method is a method that aims to determine the nature and deeper relationship between three variables by observing certain aspects specifically to obtain data that is in accordance with the existing problems with the purpose of research where the data is processed, analyzed and processed further with the basis of the theories that have been studied so that the data can be drawn a conclusion.

### **Simple Linear Regression Analysis Techniques**

The data analysis technique used is quantitative data analysis with simple linear regression statistics with the equation:

To test direct relationships

$$Y = \beta_0 + \beta_1 X_1$$

Where :

Y = Managerial Performance

$\beta_0$  = Constanta

$\beta$  = Regression coefficient

X<sub>1</sub> = SIAM

### **Test the Hypothesis**

To test the partial significance of each variable on managerial performance t statistics are used (t test), with provisions if the calculated results are greater than t table or the level of significance (sig) <0.05 then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted, and vice versa if t count is smaller than t table or level of significance (sig) > 0.05, then H<sub>0</sub> is accepted and H<sub>a</sub> is rejected.



### C. Research Finding

#### 1. Descriptive Analysis Characteristics of Management Accounting Information Systems

Based on the table and description below, it can be concluded that the majority of respondents gave a fairly positive response to management accounting information systems, this can be seen from the answers of respondents who responded to the statements relating to management accounting information systems as follows:

#### 2. Simple Regression Analysis

**Table 1 Coefficients Coefficientsa**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	14,545	3,810		3,818	,000
SIAM	,305	,043	,740	7,048	,000

Based on coefficient table 4 above, a simple regression equation can be made as follows:

$$Y = \beta_0 + \beta_1 X_1$$

$$\text{Managerial Performance} = 14,545 + 0,305 \text{ SIAM}$$

The constant value of 14,545 means that if the value of SIAM 0, Managerial performance is worth 14,545. The regression variable X (SIAM) coefficient is 0.305, meaning that the variable X (SIAM) has an increase of 100%, Managerial Performance has increased by 30.5%. The coefficient is positive, meaning there is a positive relationship between SIAM and Managerial Performance.

#### Effect of SIAM on Managerial Performance

The results of the SPSS calculation in the table Table 4 above Coefficients are obtained by t count equal to 7.048 The t value calculated above will be compared with the value of t table. At the significance level



of 0.05 and the degree of freedom (dk) with the provisions of  $dk = n - 2$  or  $43 - 2 = 41$ . From the provisions obtained the number t table is 2,020.

Based on the results of calculations obtained by the number t count of  $7.048 > t$  table 2.020 then  $H_0$  is rejected and  $H_a$  is accepted. This means that there is the influence of SIAM on Managerial Performance.

#### **D. Discussion**

Based on the results of this study indicate that SIAM has a significant effect on Managerial Performance. This result is obtained from the calculation of SPSS that the number t count is 7.048. The value of t count will be compared with the value of t table. At the significance level of 0.05 and the degree of freedom (dk) with the provisions  $dk = n - 2$  or  $43 - 2 = 41$ . From the provisions obtained the number t table is 2.020. Based on the results of the calculation, the t count is  $7.048 > t$  table 2, 020 then  $H_0$  is rejected and  $H_a$  is accepted. This means that there is the influence of SIAM on Managerial Performance.

In the characteristics of broad scope, the majority of respondents stated that information was available about the calculation of the loss of an event in the future such as estimation, profitability, namely 28 people (65.1%) answered agreed. So it is seen that the Management Accounting Information System in Four Star hotels in Medan is available. In order for the company to be better, information that is broad scope must be fully used in the company as it can help managers produce more effective policies so as to improve managerial performance, namely manager, assistant manager and finance and accounting manager. This can also help management in providing new ideas for making operational decisions and giving rise to new ideas in producing products.

Characteristics of aggregation, the majority of respondents stated that information is available in the form that allows conducting sensitivity analysis, namely 37 people (86.0%) answered agree. It is seen that the Management Accounting Information System, especially on aggregation indicators is very available in the company. The hotel should be able to improve information more aggregation because the information that is properly aggregated will provide important input in the manager's



decision-making process, because the time needed to evaluate information is relatively shorter compared to information that is still raw and unorganized.

Characteristics of integration, the majority of respondents stated that there were cost items separated based on variable costs and fixed costs, namely 34 people (79.1%) answered agreeing with a score of 4. It was seen that the Management Accounting Information System especially in integration indicators was available in the company. In order for companies to be better, integrated information in the Four Star Hotel in Medan must be fully utilized. Because the characteristics of integration or integration provide a means of coordination between segments in sub-units or between sub-units within the company. The complexity and interdependence between sub-units will be shown in integrated information from SIAM. Integrated information is also seen as a moral generator for business unit managers and indicates that this information contributes to improving performance.

Characteristics of timeliness, the majority of respondents stated that information was provided in opposite parts or functional areas in companies such as marketing and production, namely 32 people (74.4%). It was seen that the timeliness characteristics in Four Star hotels in Medan were available. well again, it is better if the management of Four Star hotels in Medan, the information that is timeliness is fully used. Timely information will affect the ability of managers to respond to any event or problem. If the information is not delivered on time, then the information will lose value in the decision-making process. Timely information will also support managers to face uncertainties that occur in their work environment.

Aggregation characteristics have an impact in terms of obtaining information. Information that is aggregated appropriately will provide important input in the decision-making process, because the time needed to evaluate information is relatively shorter compared to information that is still raw and unorganized (Chia, 1995).

Furthermore, from the characteristics of integration where





integrated information provides a coordinating role in various decisions in each part of the company. Integrated information is also seen as a moral generator for business unit managers and indicates that this information contributes to improving performance (Chia, 1995).

The characteristics of timeliness, which means accuracy, are related to the grace period between the need for information and the availability of information. Timely information will affect the ability of managers to respond to any event or problem. If the information is not delivered on time, then the information will lose value in the decision-making process. (Gordon & Narayana, 1984).

The influence of SIAM on Managerial Performance has been carried out many previous tests, this research is a follow-up study that looks at these influences. The results of this study support the research of Reni Dwi Jayanti and Heri Widodo (2010) who concluded that the SAM has a significant effect on Managerial Performance.

SIAM is a tool needed by managers as their responsibilities increase as holders of controlling functions. Intuk is needed by a Management Accounting Information System. Management accounting information system is a company control mechanism, and is an effective tool in providing useful information to predict the possible consequences of activities carried out (Hansiadi, 2002).

## **E. Conclusion**

Based on the results of the study, it can be concluded that the characteristics of the Management Accounting Information System (SIAM) have a significant effect on Managerial Performance.



## **Bibliography**

- Anna Marina, (2009). Pengaruh Sistem Akuntansi Manajemen Terhadap Kinerja Manajerial Dengan Ketidakpastian Lingkungan dan Desentralisasi Sebagai Variabel Moderating. JAI. Vol.5, No. 2. Hal 131-141
- Antonius Singgih Setiawan, (2012). Ketidakpastian Lingkungan Memoderasi Hubungan Antara Sistem informasi akuntansi manajemen Terhadap Kinerja Manajerial. Jurnal Akuntansi. Vol XVI, No. 01. Hal 99-111
- Anthony, Robert N. dan Vijay Govindarajan, V, 2002, Sistem Pengendalian Manajemen, Buku Pertama, Terjemahan Drs. F.X Kurniawan, Salemba Empat, Jakarta
- Anthony dan Govindarajan. 2005, Management Control System, Penerbit Salemba Empat, Jakarta.
- Bambang Wahyudi, 2012, Manajemen Sumber Daya Manusia. Sulita, Bandung
- Bona Ventura, 2018. “Bisnis Perhotelan di Indonesia Memasuki Era Baru, Sindonews.Com 19/01/2018
- Citra Yuristisia. 2007. Pengaruh Sistem Akuntansi Manajemen terhadap Kinerja Manajerial dengan Variabel Moderasi Strategi Bisnis, Perceived Environmental Uncertainty, dan Desentralisasi. Jurnal Riset Akuntansi Indonesia
- Chia,Y.M, (1995) “Decentralization, Management Accounting System (MAS) information characteristic and their interaction Effectand on Managerial Performance: A Singapore Study”, Journal Of Bussines Finance Accounting. pp 810-830.
- Chenhall, Robert H., and Morris, Deigen, 1986, The Impact of Structure, Enviroment, and Interdependence on the Perceived Usefulness of Management Accounting System. The Accounting Review, LXI, (1), 16-33
- Deasy Rinarti dan Muindro Reyowijoyo, (2007). Pengaruh Ketidakpastian Lingkungan dan Budaya Organisasi Terhadap Partisipasi Penganggaran dan Kinerja Manajerial, Jurnal Bisnis dan Akuntansi, Vol.9 (2) hal. 124-135



- Desmiyawati. 2004. Pengaruh Ketidakpastian Lingkungan Terhadap Hubungan antara Informasi Broad Scope dan Kinerja Organisasi. *Jurnal Akuntansi dan Bisnis* Vol. 4, No. 2, Agustus: 94-108
- Dona Fitrianingrum dan Provita Wijayanti (2011), Ketidakpastian lingkungan, Desentralisasi, terhadap hubungan Karakteristik informasi sistem Akuntansi manajemen dan kinerja Manajerial. *Jurnal Ekobis*, Vol.12.hal 177-191.
- Dwika Lodia Putri dan Reni Farwitawati. (2016). Hubungan Antara Sistem Informasi Akuntansi Manajemen Dan Ketidakpastian Lingkungan Yang Dirasakan Terhadap Kinerja Manajerial. *Pekbis Jurnal*. Vol.8. No.2, 144-154.
- Dwirandra. 2007. Pengaruh Interaksi Ketidakpastian Lingkungan, Desentralisasi, dan Agregasi Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial. *ejournal unud* vol 1.
- Endang Raino Wirjono. 2013. Hubungan antara Sistem Informasi Akuntansi Manajemen dan Ketidakpastian Lingkungan yang Dirasakan Terhadap Kinerja Manajerial. *Jurnal Ilmiah Akuntansi dan Bisnis*, Vol. 8 No. 1. Hal 36-44
- Gordon. L A, and Nayarana V.K, (1984), "The Effect of Management Accounting Systems, Perceived Environmental Uncertainty, and Decentralization an Managerial Performance: A Test Of The Way Interaction. *Accounting, Organization and Society*", Vol. 19, pp 413-426.
- Gordon. L A, and Nayarana V.K, (2004), "Management Accounting System (MAS) perceived environmental uncertainty, and organization structure: empirical Analysis.
- Ghozali, Imam, 2006. *Aplikai Analisis Multivarite dengan SPSS*, Cetakan Keempat, Badan Penerbit Universitas Diponegoro, Semarang.
- Hansiadi, 2002, *Sistem Informasi akuntansi manajemen dan tingkat desentralisasi organisasi*", *Antisipasi* vol 6 No 1 tahun 2002
- Hansen. Don R. and M. Mowen (2003) *Manajemen Accounting*, Ohio Shouth-Wastern Collage Publishing
- Jatmiko, RD, *Manajemen Stratejik*, Malang : UMM Press, 2003.
- Jopie Jusuf. 2014, *Analisis Kredit Untuk Account Officer*. Jakarta: PT



Gramedia

- Kirmizi, R. dan Zainuddin, Y. 2001. Pengaruh Ketidakpastian Lingkungan terhadap Penerapan Sistem Akuntansi Manajemen: Struktur Organisasi sebagai Faktor Moderasi., *Jurnal Akuntansi Indonesia*. Vol. 5, No. 1, pp. 102-118
- Keban, Yeremias. 2004. Enam Dimensi Strategis Administrasi Publik, Konsep, Teori dan Issu. Jogjakarta : Grava Media
- Nizarudin Abu, (2006). Pengaruh Strategi Customization Terhadap Kinerja Perusahaan Melalui Penggunaan Karakteristik Informasi Sistem Akuntansi Manajemen yang Bersifat Broad Scope dan Aggregation, *Simposium Nasional Akuntansi IX Padang*
- Milliken, F. J., 1987, Three Types of Perceived Uncertainty about Environment: State, Effect, and Response Uncertainty. *Academy of Management Review* 12: 133 – 143.
- Mulyadi 2001, *Sistem Perencanaan dan Pengendalian Manajemen*. Edisi kedua. Penerbit Salemba Empat, Jakarta.
- Mangkunegara, 2006, *Evaluasi Kinerja MSDM*, Refika Aditama, Bandung
- Mahsun, M., (2006), *Pengukuran Kinerja Sektor Publik*, BPFE Yogyakarta, Yogyakarta
- Mia, L., & Chenhall, R.H. (1994) The usefulness of management accounting system, functional differentiation and managerial effectiviness. *Accounting Organization and Society*, 19, 1-13
- Nainggolan, Edisah Putra. 2015. Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Organisasi Dengan Tingkat Desentralisasi Sebagai Variabel Moderating. *Jurnal Riset Akuntansi dan Bisnis*. Vol. 15. No. 1
- Peter et al, 1996. *Perilaku Konsumen dan Strategi Pemasaran*. D. Sihombing (penerjemah). *Consumer Behavior*. Gelora Aksara Pratama. Jakarta
- Reni Dwi Jayanti dan Heri Widodo, (2010). Pengaruh Ketidakpastian Lingkungan Dan Karakteristik Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial (Studi Pada Perusahaan Bumnd Di Jawa Timur



- Robbins, P. Stephen dan Timothy A. Judge. 2012. *Perilaku Organisasi*. Salemba Empat. Jakarta
- Robbins, Stephen P. dan Coulter, Mary. 2010. *Manajemen Edisi Kesepuluh*. Jakarta: penerbit Erlangga
- Saydam, 2006, *Manajemen Sumber Daya Manusia*, Binarupa, Jakarta
- Simamora, Henry. 2004. *Manajemen Sumber Daya Manusia*. Yogyakarta: STIE YKPN
- Sugiyono (2008), *Metode Penelitian Bisnis*. Bandung : Alfabeta.
- Sugiyono. 2011. *Metode Penelitian Kuantitatif kualitatif dan R&D*. Bandung: Alfabeta.
- Sugiyono. 2015. *Metode Penelitian Manajemen*. Bandung: Penerbit Alfabeta. Bandung
- Surjadi. 2009. *Pengembangan Kinerja Pelayanan Publik*. Bandung. PT RAFIKA ADITAMA
- Surya Dharma. 2005. *Manajemen Kinerja*, Penerbit: Pustaka Pelajar, Jakarta.
- Susi Handayani dan Hariyati (2014). *Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen : Broadscopes, Timeliness, Agregated and Integrated Terhadap Kinerja Manajerial pada UMKM di Desa Wedoro Kab. Sidoarjo*. *Jurnal Akuntansi*
- Syafaruddin Alwi. 2001. *Manajemen Sumber Daya Manusia Strategi Keunggulan Kompetitif*, BPFE, Yogyakarta.
- Widia Astuty. 2012. *Pengaruh Lingkungan Bisnis Terhadap Informasi Akuntansi Manajemen dan Penganggaran Dampaknya Terhadap Kinerja Perusahaan*. *Jurnal Trikonomika Fakultas Ekonomi Universitas Pasundan, Bandung, Volume 11 No. 2*
- Widia Astuty. 2015. *An Analysis on Application of Management Accounting Information System and Quality Management Accounting Information*. Vol. 7. No. 3
- Widia Astuty. 2015. *Pengaruh Pengetahuan Manajer Tentang Sistem Informasi Akuntansi Manajemen Terhadap Gaya Pengendalian Manajemen*. No 02. Hal 415-425
- Zulkieflimansyah. 2007. *Manajemen Strategi Ed. Revisi*. Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia