

# THE INFLUENCE OF THE APPLICATION OF MANAGEMENT ACCOUNTING INFORMATION, METHODS OF MEASURING PERFORMANCE ON MANAGERIAL PERFORMANCE IN STATE SAVINGS BANKS

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## ABSTRACT

This study aims to determine how the influence of the application of management accounting information, and performance measurement methods on managerial performance. This research was conducted at Bank Tabungan Negara in Serang and Cilegon Regions by distributing questionnaires to the managerial level with 42 respondents. This research used descriptive analysis, multiple regression analysis, and classical assumption test consisting of normality test, test multicollinearity, heteroscedasticity test, and hypothesis testing were carried out by partial testing (t-test), simultaneous testing (f test) and determination (R<sup>2</sup>) using the SPSS test tool version 22. From the results of research conducted partially, management accounting information, performance measurement methods, on managerial performance at the State Savings Bank have a significant effect, then simultaneously obtained the results of the independent variable, namely management accounting information, performance measurement methods have a significant effect on the dependent variable, namely performance. managerial at the State Savings Bank from the results of the coefficient of determination (R<sup>2</sup>) shows that the independent variable influences 0.573 or 57.3%,

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## 1. Introduction

The increasingly fast business resistance in Indonesia requires companies to make the most of their existing capabilities. The success of the company is measured by its managerial achievements and performance which is expected to be maximum managerial performance able to bring the success of the company it leads, Accounting research states that the company's low performance, is caused by the company's management accounting system that fails in determining the right means, and the lack of performance measurement methods and reward systems (Steffi Sigilipu 2013). Leaders have an important role in the organization in moving and organizing subordinates to achieve organizational goals, and success in the company some factors help leaders in leading the company, one of which is the manager, if the managerial performance is low caused by the accounting information of the company's management fails in determining the right means of measuring performance.

Management accounting information system is a system that plays a role in helping to move and develop the company in helping to predict the possible consequences of several actions carried out on various activity activities such as planning, controlling, and decision making. The characteristics of management accounting information are categorized into four traits, namely scope, timeliness, aggregation, and integration can help managers in decision making (Ajeng and cities Suwarti 2010)

To be able to see to what extent the point of success of a company in carrying out its business processes requires a performance measurement. Performance measurement is a mechanism for periodic

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improvement of the effectiveness of the workforce in carrying out the company's operational activities based on predetermined standards to be successful in implementing the company's strategy and improving decision making (Kumentas, 2013), The results of performance measurements in the company are used as feedback that can provide information about the achievements of the implementation of an activity plan in the value chain the company against the act of measuring the performance of the enterprise. To measure the company's performance, a performance measurement method is needed both in terms of finance and non-financial aspects, the more often a company increases the intensity of measuring managerial performance, the company's performance will increase so with increasing performance, the quality that is the main goal will be achieved (Ismunawan, 2010: 27)

According to Kaplan and Norton (1996), non-financial work measurements can be used to complement short-term financial performance as an indicator of long-term performance. The performance measurement system is expected to help managers in achieving organizational goals within the company.

The object of this study was conducted at PT Bank Tabungan Negara Tbk, which is one of the state-owned banking companies in Indonesia. Bank BTN's managerial performance was recorded to weaken Due to the decline in net profit, Bank BTN's net profit experienced a fluctuating percentage of decline, especially in the period 2018 and 2019 Bank BTN's managerial performance experienced a decrease, this can be seen from net profit and NPL increase as well as a slowdown in the increase in deposits at PT Bank Tabungan Negara (Persero) Tbk, in 2019 profit fell drastically to 92.5% compared to 2018. BTN was only able to score a net profit of IDR 209 billion. Whereas in 2018 BTN's profit was still Rp2.8 Trillion, Bank BTN also recorded an increase in the ratio of non-performing loans (NPLs) to 4.78% this figure increased from 2.8% in the previous year, in terms of third-party funds (DPK) Bank BTN grew slower in 2018 and 2019, fundraising grew 10.98% on an annual basis this growth rate was much lower than the achievement of 2017 which was worth 18.74%.

Based on the description above, as well as the importance of assessing managerial performance in a company, the author is interested in taking the title "The Effect of The Application of Management Accounting Information, Performance Measurement Methods on Managerial Performance in State Savings Banks".

## 2. Method

This research uses a type of quantitative research with a descriptive approach, a descriptive approach because of the existence of variables that will be studied for relationships, as well as the purpose of presenting a structured, factual picture of the facts and the relationship between the variables studied. This research was conducted to determine the influence of the application of management accounting information, and performance measurement methods on managerial performance.

The population used in this study was all employees or workers at the State Savings Bank in the Serang and Cilegon regions consisting of 9 outlets of conventional and sharia main branch offices, conventional and sharia sub-branch offices, and cash offices with a total of 393 employees, The sampling method that will be used in this study is the Purposive sampling method, from these criteria, 42 respondents were obtained.

## 3. Result And Discussion

### Multiple Linear Regression Test

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	12.625	3.631		3.477	.001
Informasi Akuntansi Manajemen	.455	.118	.467	3.873	.000
Metode Pengukuran Kinerja	.225	.066	.407	3.378	.002

a. Dependent Variable: Kinerja Manajerial

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From the results of the analysis above, the multiple liner regression forecasting model obtained is:  
 $Y = 12.625 + 0.455 (X1) + 0.255 (X2) + e$

- The constant (a) of 12.625 means that although the management accounting information variable and performance measurement method are considered to be absent or equal to 0, the performance variable is 12.625
- Coefficient b1 of 0.455 means that the management accounting information variable is positive and that every time there is an increase in management accounting information factors by 1%, managerial performance will increase by 0.455 or 45.5% assuming other variables remain.
- The coefficient b1 of 0.255 means that the variable of the performance measurement method is positively valued that every time there is an increase in the performance measurement method factor by 1% then the performance will increase by 0.255 or 25.5% assuming other variables remain.

**Multiple Correlation Test**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.757 <sup>a</sup>	.573	.551	1.691	.573	26.160	2	39	.000

a. Predictors: (Constant), Metode Pengukuran Kinerja , Informasi Akuntansi Manajemen

Based on the table above, know the sig value. If the change is 0.000 smaller < 0.05 then there is a correlation between the independent variable and the dependent variable. The sedan kan for the value of the correlation coefficient (R) is 0.757 meaning that this indicates a strong correlation relationship.

**Coefficient of Determination Test (R<sup>2</sup>)**

Uji Koefisien Determinasi (R<sup>2</sup>)

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.757 <sup>a</sup>	.573	.551	1.691

a. Predictors: (Constant), Metode Pengukuran Kinerja , Informasi Akuntansi Manajemen

b. Dependent Variable: Kinerja Manajerial

Based on the table above, the R Square value obtained is 0.573, this value obtained can be said to be low, because, a good regression model is a model that has an R Square value close to 1.

**Partial Test (Uji t)**

Uji Parsial ( Uji t)

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	12.625	3.631		3.477	.001
Informasi Akuntansi Manajemen	.455	.118	.467	3.873	.000
Metode Pengukuran Kinerja	.225	.066	.407	3.378	.002

a. Dependent Variable: Kinerja Manajerial

1. Variabel management accounting information (X1) memiliki nilai thitung yang lebih besar dari nilai ttabel (3,873 > 2,022) Hal this menunjukkan bahwa variabel management accounting information berpengaruh signifikan terhadap kinerja managerial at the State Savings Bank, hipotesis (H1) diterima.
2. Variabel performance measurement method (X2) memiliki nilai thitung yang lebih big dari nilai t table (3,378 > 2,022), Hal this menunjukkan bahwa variabel performance measurement method secara parsial berpengaruh dan signifikan terhadap kinerja managerial in the State Savings Bank, hypotesis (H2) interima.

Based on the results of the signification value pada tabel in abag, maka dapat dijelaskan pengaruh masing-masing variabel independen terhadap variabel dependen sebagai berikut:

1. The variable of management accounting information (X1) is known to be the value of signifikansi (Sig) lebih kecil dari 0.05 (0.000 < 0.05). Hal this menunjukkan bahwa variabel management accounting information berpengaruh signifikan terhadap kinerja managerial in the State Savings Bank, hipotesis (H1) diterima.
2. Variabel performance measurement method (X2) known value signifikansi (Sig) lebih kecil dari 0.05 (0,002 < 0.05). Hal this menunjukkan bahwa variabel performance measurement method secara parsial berpengaruh dan signifikan terhadap kinerja managerial at the State Savings Bank, hypotesis (H2) interima.

## St (Uji F)

Uji Simultan ( Uji F)

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	149.522	2	74.761	26.160	.000 <sup>b</sup>
	Residual	111.454	39	2.858		
	Total	260.976	41			

a. Dependent Variable: Kinerja Manajerial

Based on the table above, shows the results of simultaneous testing between the variables of Management Accounting Information (X1), Performance measurement methods (X2), to Managerial Performance (Y). from the table is known the significance value (Sig). of 0.000 due to the value of Sig. 0.000 < 0.05 so it can be concluded that H3 is accepted, meaning that the variable Management Accounting Information (X1), and Performance Measurement Method (X2), simultaneously have a significant effect on Managerial Performance (Y).

Based on the comparison of calculated F values and the F table :

In table 4.13, it can be seen that the calculated F value is 26.160 and the F of the table is 3.23. Since the calculated F value > F table is 26,160, it can be concluded that H3 is accepted, meaning that the variables of Management Accounting Information (X1), and Performance Measurement Methods (X2), simultaneously have a significant effect on Managerial Performance (Y).

#### 4. Conclusion

The results of this study on the influence of the application of management accounting information, and performance measurement methods on managerial performance in the State Savings Bank with a total of 42 respondents, can be concluded what has been formulated in the formulation of the problem as follows: The results of tests that have been carried out statistically show that the first Hypothesis (H1) is accepted. This means that the management accounting system has a significant effect on managerial performance. That is, the higher the application of management accounting information, the more managerial performance will improve. The results of tests that have been carried out statistically show that the second hypothesis (H2) is accepted. This means that the method of measuring performance has a significant effect on managerial performance. That is, the higher the application of performance measurement methods, the more managerial performance will be. The results of tests that have been carried out statistically show that the second hypothesis (H3) is accepted. This means that management accounting information, and performance measurement methods have a significant effect together with managerial performance

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