SIMPOSIUM ILMIAH AKUNTANSI 6

INFLUENCE MANAGEMENT ACCOUNTING INFORMATION SYSTEM AND QUALITY ACCOUNTING INFORMATION ON MANAGERIAL PERFORMANCE WITH INTERNAL CONTROL

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ABSTRACT

This study is quantitative in nature, using primary data as the data collection technique. The population in this study includes all employees at PT. Metinca Prima Industrial Works, totaling 100 people. Data is analyzed using descriptive statistical methods, and data processing is performed using the Partial Least Squares (PLS) method with the help of SmartPLS software. The results of this study demonstrate that the Management Accounting Information System has a significant direct effect on Managerial Performance. The Quality of Accounting Information also has a significant effect on Managerial Performance. Furthermore, the Management Accounting Information System has a significant impact on Managerial Performance, with Internal Control as a Moderating Variable. Similarly, the Quality of Accounting Information has a significant impact on Managerial Performance, with Internal Control serving as a Moderating Variable.

INTRODUCTION

PT. Metinca Prima Industrial Works in the use of management accounting information systems still uses Microsoft Excel which has not used an accounting information system with special accounting software so that the input of financial reports is still done manually so that there are delays in the presentation of financial reports and the many formulas used. The use of the right software can reduce the potential for errors and improve the quality of the information produced (Putra Prima & Dasa Putri, 2020). Research results (Rialdy, 2022) The benefits of a report will be reduced if the report is not available on time if there is an undue delay in reporting, then the information produced loses its relevance. Accounting information is said to be efficient and effective if it is timely and available when needed, then complete accounting information contains all the information needed and no important information is missing where the concept is related to the quality of information system output that is useful for business actors, relevant to decision making, easy to understand as output that meets user needs (Darma & Sagala, 2020). Microsoft Excel can produce inaccurate financial reports if there is an error in entering the formula. The use of Microsoft Excel is prone to errors because data must be inputted manually, therefore, accuracy and precision when inputting data are very important to reduce errors. When an error occurs, Microsoft Excel cannot fix it automatically and must be changed manually (Ogearti, 2020). It is important to disclose information on the presentation of financial statements, especially for trading and manufacturing companies, requiring prior classification, especially in calculating the cost of goods sold. Microsoft Excel has many formulas and programming languages that can interfere with user comfort. In addition, because Microsoft Excel does not have special features for presenting financial statements, many processes must be done manually, which makes it have disadvantages compared to the use of special accounting software (Putra Prima & Dasa Putri, 2020). The results of the study (Suprantiningrum & Lukas, 2021) the management accounting information system has a positive effect on

managerial performance, meaning that if the management accounting information system is better, then managerial performance will also be better and the results of the study (Agustin, 2019) the results of the study on the effect of variable characteristics of the management accounting information system on managerial performance.

One of the determinants of the success of company management is the availability of accurate company data and information to be used as a basis for planning, monitoring and evaluation. Company management needs information that can support them in decision making, one of which is accounting information (Akbar & Harahap, 2021). The quality of accounting information includes valuable information for the company in assisting decision making. The quality of accounting information is a normative requirement that must be met in the preparation of corporate accountability in the form of financial reports so that the resulting financial reports can provide complete, transparent and useful information for users. The quality of accounting information can be realized if the quality of the accounting information system itself is met (Ladewi et al., 2023). Good performance will have an impact on the output produced at the end of data processing with the hope that the output issued is quality information (Mantika & Praptiningsih, 2023). Quality information is information that has accuracy, speed and suitability with management needs and the completeness of the information produced (Kurniawan & Purwanti, 2017). The higher the quality of the information used, the higher the satisfaction of the end users of the information system with regard to availability, security, maintenance and integrity (Alfiani et al., 2022).

LITERATURE REVIEW

Internal control plays an important role because the larger the company, the more important the meaning of internal control in the company (Sambodo & Thussa'adiyah, 2020). A company is obliged to control activities so that company activities run according to procedures, so that they are able to produce quality accounting information (Ladewi et al., 2023). Effective internal control helps ensure that the data entered into the accounting system is correct and in accordance with procedures, so that the information produced is accurate, timely and reliable (Kurniawan & Purwanti, 2017). Internal control also functions to reduce the risk of errors or fraud in reporting or fraud that will improve managerial performance (Wijaya et al., 2020). In order for the accounting information system to function as expected to achieve the goals expected by management, internal control is needed (Kurniawan & Purwanti, 2017). The internal control process is an effective policy and procedure to help ensure that management directives are carried out and ensure that necessary actions are taken to address risks to efforts to achieve operational activity objectives, financial reporting and compliance (Wijaya et al., 2020) based on interviews conducted at PT. Metinca Prima Industrial Works revealed weaknesses in the application of sanctions that were considered less strict, which indicated a lack of control mechanisms in the company. The imposition of sanctions can be an important internal control to maintain discipline and reduce the risk of repeated violations. However, the company is committed to imposing sanctions fairly and without favoritism. The importance of supervision, firmness and regulatory procedures in regulating and controlling the effectiveness of organizational performance requires internal control in every organization that is required to have a control system that functions as a tool to manage the organization effectively (Hafsah & Loka, 2021) Internal control is an important activity in a company, because if there is inappropriate management it will cause great losses for the company. To avoid the possibility of deviations, an internal control system is needed that can assist management in carrying out the company's operational activities, especially in the control environment, risk assessment, control activities, information and communication, and supervision in operational activities carried out by management based on the company's standard operating procedures (Dwiastuti et al., 2023).

Many factors affect internal control, according to (Purwoko et al., 2022) one of the factors that affect internal control is rewards, work stress and work environment. The results of the interview conducted at PT. Metinca Prima Industrial Works that the implementation of the reward system in the Company is still not formal and the Company does not implement a reward system per individual. However, the Company implements a reward system based on

teamwork. The Company appreciates teamwork in order to increase collective spirit and the Company conducts open discussions in monthly meetings to find out employee satisfaction regarding the reward system where efforts are made to listen and respond to feedback from employees. According to (Hanum & Hafsah, 2023) the Company must also establish a policy for providing rewards and punishments. This policy is carried out with the aim of spurring the performance of managers in the company. A reward system that meets individual needs can increase organizational effectiveness. Increasing job satisfaction helps build motivation and create a more effective work system, so that rewards are important in carrying out tasks effectively (Siagian et al., 2019). The results of the study (Nengsi, 2021) show that internal control has a positive effect on managerial performance, meaning that the higher the internal control, the higher the managerial performance, in line with (Hidayati & Dianawati, 2017) that internal control strengthens the influence on managerial performance.

RESEARCH METHODS

The type of research approach used in this study is quantitative which examines with many samples, research with tools for data processing using statistics, therefore the data obtained and the results obtained are in the form of numbers. Quantitative research places great emphasis on objective results, can be obtained objectively and tested using validity and reliability processes (Sahir, 2021). In the research approach used, associative quantitative aims to identify and analyze the relationship between two or more variables, this approach is important to understand the extent to which these variables are interrelated and interdependent (Ritonga, 2020). The location of this research was conducted at PT. Metinca Prima Industrial Works located at Jl. Rawa Sumur Barat No.6 Kawasan Jakarta Industrial Estate, RT.2/RW.9, Pulogadung, Cakung, East Jakarta City, Jakarta 13930. The time of this research is planned to start from March 2024. Population is the entire object or individual that has certain characteristics that are the focus of the research (Amin et al, 2023). In the context of this research, the population used in the study was all employees working at PT. Metinca Prima Industrial Works on Jl. Rawa Sumur Barat No.6 Kawasan Jakarta Industrial Estate, RT.2 / RW.9, Pulogadung, Cakung, East Jakarta City, Jakarta 13930 totaling 405 employees. In this study, the researcher used the simple random sampling method because it involves selecting employees randomly from each starta which ensures that each employee has an equal chance of being selected as a sample (Sahir, 2021). The sample size in this study was determined using the Solvin formula, so that the results were 80 employees.

$$n = \frac{N}{1 + Ne^2} \tag{1}$$

n = Sample Size/Number of Respondents
N = Population Size
E = Percentage of Allowance of Accuracy (The level of error taken in this sampling is 10%)

RESEARCH RESULTS AND DISCUSSION

Data analysis in this study used the Structural Equation Model Partial Least Square (SEM-PLS). According to Hair Jr, et.al (2017) in the journal (Jufrizen & Lubis, 2020) SEM-PLS analysis involves two main stages, the first is the analysis of the measurement model (Outer Model), which includes the assessment of Construct Reliability and Validity and Discriminant Validity. The next stage is the analysis of the structural model (Inner Model), which examines the coefficient of determination (R-square), F-square, and tests the hypothesis including the direct effect. Testing of the structural model in PLS is carried out with the help of Smart PLS ver. 4 for Windows software.

Convergent Validity

Indicators that can be seen from the standardized loading factor which describes the magnitude of the correlation between each measurement item (indicator) with its construct with a correlation of >0.7 with the expected construct, the validity and reliability values are valid and

reliable, marked all green, the loading factor value can be accepted if it is more than 0.5 (Duryadi, 2021).
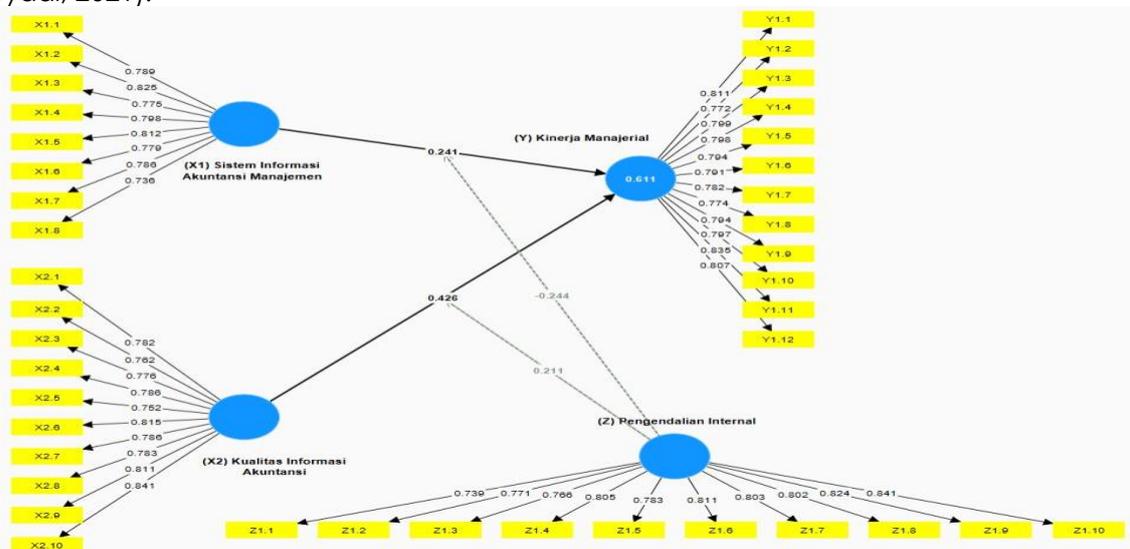
Picture 1 PLS Algorithm Analysis Results
Source: SEM PLS (2025)

Based on the image above, it can be seen that the outer loading of all indicators of the Management Accounting Information System variables (X1), Accounting Information Quality (X2), Managerial Performance (Y) and Internal Control (Z) is greater than 0.5 so that it is valid.

Discriminant Validity

Discriminant validity aims to assess whether an indicator of a construct variable is valid or not, namely by looking at the Heterotrait - Monotrait Ratio of Correlation (HTMT) Value <0.90, then the variable has good discriminant validity (valid). Meanwhile, according to another model to see Discriminant Validity, namely comparing the Squareroot of Average Variance Extracted (AVE) value> 50 (Duryadi, 2021).

Table 1

Heterotrait - Monotrait Ratio of Correlation (HTMT)

	(X1) Management Accounting Information System	(X2) Accounting Information Quality	(Y) Managerial Performance	(Z) Internal Control	Moderation (X1)	Moderation (X2)
(X1) Management Accounting Information System						
(X1) Management Accounting Information System	0.639					
(X1) Management Accounting Information System	0.647	0.660				

(X1) Management Accounting Information System	0.361	0.380	0.542	
(X1) Management Accounting Information System	0.097	0.070	0.107	0.117
(X1) Management Accounting Information System	0.089	0.090	0.223	0.292	0.481

Source: SEM PLS (2025)

Based on the table above, the results of the Heterotrait - Monotrait Ratio of Correlation (HTMT) correlation are obtained, then:

1. The Management Accounting Information System variable with the Quality of Accounting Information is 0.639 <0.900, the correlation of the Heterotrait - Monotrait Ratio Of Correlation (HTMT) variable of the Management Accounting Information System with Managerial Performance is 0.647 <0.900, the correlation of the Heterotrait - Monotrait Ratio Of Correlation (HTMT) variable of the Management Accounting Information System with Internal Control is 0.361 <0.900, thus all correlation values of the Management Accounting Information System are declared valid.
2. The correlation value of Heterotrait - Monotrait Ratio Of Correlation (HTMT) of the variable of Accounting Information Quality with Managerial Performance is 0.660 < 0.900, the correlation value of Heterotrait - Monotrait Ratio Of Correlation (HTMT) of the variable of Accounting Information Quality with Internal Control is 0.380 < 0.900, thus all correlation values of Accounting Information Quality are declared valid.
3. The correlation value of Heterotrait - Monotrait Ratio of Correlation (HTMT) of the variable of Managerial Performance with Internal Control is 0.542 < 0.900, thus all correlation values of Managerial Performance are declared valid.

Coefficient of Determination (R-Square)

R-square is a measure of the proportion of endogenous value variation that can be explained by the exogenous influencing variables. This is useful for predicting whether the model is good/bad. The criteria are as follows:

1. If the R2 value = 0.6, the Exogenous influence on the endogenous (strong)
2. If the R2 value = 0.33, the Exogenous influence on the endogenous (moderate)
3. If the R2 value = 0.19, the Exogenous influence on the endogenous (weak).

(Duryadi, 2021).

Table 2
Coefficient of Determination (R-Square)

	R-Square	Adjusted R-Square
(Y) Managerial Performance	0.611	0.591

Source: SEM PLS (2025)

In the table above, the result obtained is 0.611, meaning that the ability of the variables Management Accounting Information System (X1) and Accounting Information Quality (X2) with Internal Control (Z) in Managerial Performance (Y) is 61.1% quite strong, while the remaining 38.9% is the influence of other variables that were not measured in this study.

F-Square

Assesses the relative impact of an influencing variable (exogenous) on an influenced variable (endogenous) can help measure how much influence the 49 moderating variables have on these relationships. The criteria are as follows:

1.   If the F2 value = 0.02, the effect of the exogenous variable on the endogenous is small.
2.   If the F2 value = 0.15, the moderate effect of the exogenous variable on the endogenous.
3.   If the F2 value = 0.35, the effect of the exogenous variable on the endogenous is large.
(Jufrizen & Lubis, 2020).

Table 3
F-Square

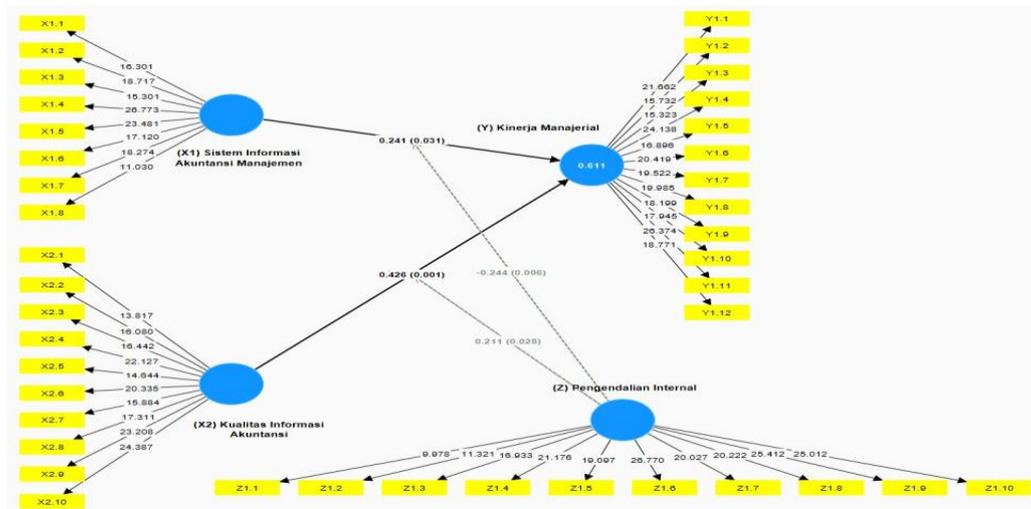|	(Y) Managerial Performance
(X1) Management Accounting Information System	0.086
(X2) Accounting Information Quality	0.258
(Z) Internal Control * (X1) Management Accounting Information System	0.104
(Z) Internal Control * (X2) Accounting Information Quality	0.072

Source: SEM PLS (2025)

Based on the analysis of the table above, it can be concluded that:

1.   The effect of Management Accounting Information System on Managerial Performance has a small effect (0.086) because it is less than 0.2 and less than 0.5.
2.   The effect of Accounting Information Quality on Managerial Performance has a moderate effect (0.258) because it is more than 0.15 and less than 0.35.
3.   The moderating effect of Internal Control with Management Accounting Information System on Managerial Performance has a small effect (0.104) because it is more than 0.2 and less than 0.15.
4.   The effect of the interaction of Internal Control with Accounting Information Quality on Managerial Performance has a small effect (0.072) because it is more than 0.2 and less than 0.15.

Hypothesis Testing

This test can be seen by determining the value of the path coefficient (Path Coefficient). The aim is to test the hypothesis of the influence of an influencing variable (exogenous) on the influenced variable (endogenous) (Duryadi, 2021) and Moderated Regression Analysis which is useful for testing the influence of moderating variables in weakening or strengthening the relationship between independent variables and dependent variables (Dahrani et al., 2023). In this study, hypothesis testing will be carried out using Bootstrapping in PLS, this method uses a Single indicator by multiplying the indicator of the exogenous latent variable by the indicator of the moderator variable (Mukrimatun et al., 2021).

Picture 2 Bootstrapping Results
Source: SEM PLS (2025)

Table 4
Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
(X1) Management Accounting Information System -> (Y) Managerial Performance	0.241	0,247	0.112	2.161	0.031
(X2) Accounting Information Quality -> (Y) Managerial Performance	0.426	0.429	0.128	3.327	0.001
(Z)Internal Control*(X1) Management Accounting Information System -> (Y) Managerial Performance	-0.244	-0.237	0.089	2.749	0.006
(Z) Internal Control*(X2) Information Quality -> (Y) Managerial Performance	0.211	0.200	0.096	2.203	0.028

Source: SEM PLS (2025)

Path Coefficient

The criteria are if the positive value indicates a tendency of a unidirectional relationship between variables, while if the negative value: The tendency of the variable relationship is inverse. The criteria for the probability/significance value are if the t-statistic and p-value Determine the significant influence between variables: t-statistic >1.96 significance (5%) means the relationship between variables is significant; p-value <0.05 means the relationship is significant and supports the acceptance of the alternative hypothesis. Based on table 4.15 above, the following can be obtained: Hypothesis 1: Management Accounting Information System (X1) on the Managerial Performance variable (Y) has a path coefficient of 0.241 (positive), then an increase in the value of the Management Accounting Information System (X1) will be followed by an increase in Managerial Performance (Y). And the Management Accounting Information System (X1) on Managerial Performance (Y) has a T-Statistic value of 2.161> 1.96 and P-Values of 0.031 <0.05, so it can be stated that the Management Accounting Information System (X1) has a significant effect on Managerial Performance (Y) accepted. Hypothesis 2: The Quality of Accounting Information (X2) on the Managerial Performance variable (Y) has a path coefficient

of 0.426 (positive), then an increase in the value of the Quality of Accounting Information (X2) will be followed by an increase in Managerial Performance. and the Quality of Accounting Information (X2) on Managerial Performance (Y) has a T-Statistic value of 3.327> 1.96 and P-Values of 0.001 <0.05, so it can be stated that between the Quality of Accounting Information (X2) has a significant effect on Managerial Performance (Y) accepted.

Moderated Regression Analysis

The criteria are if the P-Value>0.05, then it is not significant where the moderating variable does not play a role and if the P-Value <0.05, then it is significant where the moderating variable plays a role (Ramadhani & Hasbiyah, 2024). based on table 4.15 above is: Hypothesis 3: Management Accounting Information System (X1) on Managerial Performance variable Y with Internal Control (Z) as a Moderating variable has a path coefficient of -0.244 (negative/weakening) and P-Values of 0.006 <0.05 (significant) so that it can be stated that Internal Control moderates the effect of Management Accounting Information System (X1) on Managerial Performance variable (Y) is accepted. Hypothesis 4: The Quality of Accounting Information (X2) on the Managerial Performance variable (Y) with Internal Control (Z) as a Moderating variable has a path coefficient of 0.211 (positive/strengthening) and P-Values of 0.028 < 0.05, so it can be stated that Internal Control moderates the influence of the Quality of Accounting Information (X2) on the Managerial Performance variable (Y) is accepted.

Discussion

The Influence of Management Accounting Information Systems on Managerial Performance

The results of this study are that the direct influence of the Management Accounting Information System variable (X1) on the Managerial Performance variable (Y) has a path coefficient of 0.241 (positive), T-Statistic 2.161> 1.96 and P-Values of 0.031 <0.05, so it can be stated that between the Management Accounting Information System (X1) and Managerial Performance (Y) has a significant effect. Research in the field of accounting shows that low performance in companies is often caused by the failure of the management accounting information system in determining the right means (Khairiyah et al., 2023). The use of management accounting information characteristics is a way to improve and increase company performance in order to achieve the specified goals. Company performance will increase because there is the right manager's performance in decision making supported by a management accounting information system that makes it easier for managers when making decisions (Manossoh et al., 2022). The results of this study are in line with the results of research (Manossoh et al., 2022), (Suprantiningrum & Lukas, 2021) which concluded that the Management Accounting Information System has an effect on Managerial Performance.

The Influence of Accounting Information Quality on Managerial Performance

The results of this study found that the direct influence of the variable (Accounting Information Quality (X2) on the Managerial Performance variable (Y) has a path coefficient of 0.426 (Positive), T-Statistic 3.327> 1.96 and P-Values of 0.001 <0.05, so it can be stated that between Environmental Uncertainty (X2) and Managerial Performance (Y) has a significant effect. The presentation of accounting information so as not to mislead its users, the presentation of information must be of high quality and have a very important role in decision making (Herawati et al., 2022). In making management decisions, in addition to the ability of managers, sufficient and complete information is also needed in terms of quantity and quality (Hadiyana et al., 2020). The results of this study are in line with the results of research (Sanputra, 2023) and (Hadiyana et al., 2020) the quality of accounting information affects managerial performance.

Influence Management Accounting Information System on Managerial Performance with Internal Control as a Moderating Variable

The results of this study found that -0.244 (negative), T-Statistic 2.749> 1.96 and has a P-Value of 0.006 <0.05, so it can be stated that internal control has a significant effect in influencing the relationship between Management Accounting Information System (X1) and Managerial Performance variable (Y) Thus, the Internal Control variable (Z) moderates the effect of Management Accounting Information System (X1) on Managerial Performance variable (Y).

Internal control activities are mainly in the management of information systems which aim to ensure the completeness and accuracy of information conveyed to the public (Novrianti et al., 2022). if accounting software has a role as an application that has accounting information that can be accounted for so that it can avoid fraud such as manipulation of 33 data which can be caused by low internal control. So that the influence of human resource competence and internal control on the quality of financial reports will be higher when the accounting information system is also good (Romadhan et al., 2024). The results of this study are in line with the results of studies (Hidayat & Ardhani, 2022), (Romadhan et al., 2024) and (Novrianti et al., 2022).

The Effect of Accounting Information Quality on Managerial Performance with Internal Control as a Moderating Variable

The results of this study found that 0.211 (positive), T-Statistic 2.203> 1.96 and has a P-Value of 0.028 <0.05, so it can be stated that internal control has a significant effect in influencing the relationship between the Quality of accounting information (X2) on the Managerial Performance variable (Y). Thus, the internal control variable (Z) moderates the effect of the Quality of accounting information (X2) on the Managerial Performance variable (Y). The internal control system is able to moderate (strengthen the correlation) of the accounting information system on the quality of financial reports (Hidayat & Ardhani, 2022). In terms of the company's control environment, the organizational structure in the company is clear so that it makes it easier for workers to complete their tasks from control activities, policies and procedures, for example, the company's supervisory activities have been carried out properly, it will maximize the company's operational control. The company is fully responsible for the various risks faced. Information and communication are needed by all levels of company management to make financial reporting decisions and to know compliance with predetermined policies, such as processing accounting information in the right system (Ladewi et al., 2023). To further maximize the results of managerial performance, the quality of financial reports certainly requires internal control. Control is carried out by managers (Andreas et al., 2023).

CONCLUSION

Based on the results of the research and discussion that have been presented previously, the following conclusions can be drawn: Management Accounting Information System (X1) has a significant effect on Managerial Performance (Y) at PT. Metinca Prima Industrial Works. The Quality of Accounting Information (X2) has an effect on Managerial Performance (Y) at PT. Metinca Prima Industrial Works. Internal Control (Z) moderates the effect of Management Accounting Information System (X1) on Managerial Performance (Y) at PT. Metinca Prima Industrial Works. Internal Control (Z) moderates the effect of Accounting Information Quality (X2) on Managerial Performance (Y) at PT. Metinca Prima Industrial Works.

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