THE INFLUENCE OF MANAGEMENT ACCOUNTING INFORMATION SYSTEM CHARACTERISTICS, DECENTRALIZATION, AND BUDGETARY PARTICIPATION ON MANAGERIAL PERFORMANCE AT PT. SINAR SUPERMARKET IN SURABAYA

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ABSTRACT

This research aims to analyze the influence of management accounting information system characteristics, decentralization, and participation in budget preparation on managerial performance at PT. Sinar Supermarket in Surabaya. This research uses a quantitative approach with an explanatory research design. Data was obtained through distributing questionnaires to managers in various divisions of PT. Sinar Supermarket. The data analysis technique used is multiple linear regression to test the influence of the independent variable on the dependent variable with the SPSS version 16 program. The conclusion of this study provides evidence that the characteristics of management accounting system information, decentralization, and participation in budget preparation play an important role in improving managerial performance. Therefore, companies are advised to pay attention to these factors in planning and implementing managerial strategies to increase operational effectiveness and efficiency.

Keyword: management accounting information systems, decentralization, budget participation, managerial performance

A. INTRODUCTION

Today's increasing business competition demands that companies maximize their existing capabilities to gain an edge. Therefore, management must possess the ability to recognize and exploit opportunities, identify problems, and select and implement appropriate adaptation processes. Management is also responsible for maintaining the organization's viability and controlling it until its desired goals are achieved. (Yanti et al., 2020; Zaman & Pratama, 2023)

To facilitate the achievement of these goals based on Hidayah & Pratama, (2025), a company needs a strong tool in running its business, including: having strong capital, potential market opportunities, and professional management staff in managing the company well and being able to make decisions quickly and accurately in relation to planning and control (supervision). In addition, the company needs to have the ability to see and utilize opportunities, identify problems and select to maintain the company's survival and organizational control as the desired goals are achieved.

Companies may use accounting information alone to assess their managers' performance. Another possibility according to Nuryadi, Pratama, & Arifin, (2024) is that accounting information

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is used in conjunction with non-accounting information to assess managers' performance. A worse possibility is that accounting information is not used at all as a basis for assessing managerial performance. Why is accounting information used as a basis, or one of the bases, for assessing managerial performance? The answer is that accounting information reflects the value of the resources a company obtains from its business and sacrifices to carry out its business activities. Furthermore, accounting information provides an objective, not subjective, basis for assessing performance. (Lutfiati Rohmah, Arisudhana, & Septa Nurhantoro, 2022)

Performance appraisal is the periodic determination of the operational effectiveness of an organization, its divisions, and its managers based on predetermined goals, standards, and criteria. Because organizations are essentially run by humans, performance appraisal is essentially an assessment of human behavior in carrying out their roles within the organization. Therefore, if accounting information is used as a basis for performance appraisal, then the accounting information that meets these needs is management accounting information related to individuals who have specific roles within the organization. (Almadury & Pratama, 2025; Tagscherer & Carbon, 2023)

Sinar Supermarket is a company specializing in the sale of all kinds of household necessities. Rapid development today has resulted in increased business competition, particularly in the household goods sector. Therefore, Sinar Supermarket is required to maximize its existing capabilities to gain an edge over the competition. Having information improves managers' ability to understand the actual   subordinate participation in preparing the budget, subordinates feel involved and must be responsible for budget implementation.

Based on the background of the problem above, the researcher is interested in conducting research with the title: The Influence of Information Characteristics of Management Accounting Systems, Decentralization and Budgeting Participation on Managerial Performance.

B. METHODOLOGY

This study used a quantitative approach with an explanatory research design. Data were obtained by distributing questionnaires to managers in various divisions of PT. Sinar Supermarket.

Operational Definition

In this study, there is one dependent variable (Y), namely managerial performance and three independent variables (X), namely characteristics of management accounting system information (X1), decentralization (X2) and participation in budget preparation (X3).

Variable Measurement

The scale used is an interval scale with questions that have been distributed for the characteristics of management accounting system information variables (X1), decentralization variables (X2), budgeting participation variables (X3) and managerial performance variables (Y). The interval scale is used to measure the attitudes, opinions and perceptions of a person or group about social events or symptoms (Arifin, Pratama, & Utomo, 2023). Meanwhile, the scale measurement technique used in this study is the semantic differential scale (semantic differentials scale) semantic differences contain a series of bipolar characteristics (two poles) (Riduwan, 2016). Which has a scale of 7 patterns with the following patterns:

1	2	3	4	5	6	7
Strongly Disagree						Strongly Agree

A value of 4 is the middle value between strongly agree and strongly disagree, therefore, answers with a value of 1-3 tend to strongly disagree with the question given, while answers given to questions between 5-7 mean that they tend to strongly agree with the question given.

Population

Population is a generalization area consisting of objects or subjects that have certain quantities and characteristics determined by the researcher to be studied and then conclusions drawn (Sugiyono, 2017). The population in this study was ±23 managers and department heads of Sinar Supermarket.

Sample

A sample is a portion of the number and characteristics possessed by the population (Sugiyono, 2017). This research technique uses a non-probability sampling technique with a saturated sampling method, where non-probability sampling is a technique that does not provide equal opportunities or chances for each element or member of the population to be selected as a sample, while saturated sampling is a sampling determination technique when all members of the population are used as samples (Pratama, Sakti, & Listiadi, 2022)

The top, middle and lower managers of Sinar Supermarket who use the accounting information system are HRD, Marketing, Logistic, MD Operations I, MD Operations II, MD Operations III, ADM & IT, Finance, MD Counter, MD Fresh, MD I, MD II, SO I, SO II, SO III, SO IV, ADM, IT, BO, Personnel, Unit Cor., Central Buy and Unit so that the total sample is 23 people.

Data Source

The data sources used in this study are Sinar Supermarket managers.

Data Type

The types of data used in this research are:

1. **Primary Data**

   Primary data is data obtained or collected directly in the field by the person conducting the research or by the relevant party requiring it. This primary data is also called original data or new data.

2. **Secondary Data**

   Secondary data is data obtained or collected by the person conducting the research from existing sources. This data is usually obtained from libraries or from previous research reports. Secondary data is also called available data.

Data Collection

1. **Interview**

   Data collection was carried out by conducting interviews with the management and employees of Sinar Supermarket to obtain direct information on questions regarding the problems discussed.

2. **Documentary**

   A company's historical data collection technique that has been documented and is still valid today.

3. **Questionnaire**

   Data was obtained by distributing questionnaires to Sinar Supermarket managers to obtain the necessary data to address the existing problems.

Validity and Reliability Test

Validity testing is conducted to determine the extent to which the measuring instrument (questionnaire) measures what is intended. The validity of the measuring instrument can be tested by correlating the scores obtained on each question with the total score obtained from the sum of all question scores. If the correlation between the total score and the scores on each question is significant (indicated by a significance level <0.05), then it can be said that the measuring instrument has validity. (Kavut, 2024; Pratama & Utomo, 2024)

According to Utomo & Pratama, (2024),a validity coefficient of less than 0.30 is usually considered unsatisfactory. This figure is set as a convention based on the assumption of the distribution of scores from a large group of subjects. From this description, it can be concluded that:

- If the calculated r value ≥ 0,30 means the statement is valid
- If the calculated r value < 0,30 means the statement is invalid

A reliability test is a test intended to demonstrate the nature of a measuring instrument, in terms of whether the measuring instrument used is sufficiently accurate, stable, or consistent in measuring what it is intended to measure. Reliability is measured using the Cronbach Alpha value; a questionnaire is said to be reliable if it has a Cronbach Alpha value greater than 0.60. (Kruskopf et al., 2020; Nuryadi, Pratama, & Anindiyadewi, 2025)

Normality Test

The normality test is used to determine whether data follows a normal distribution. Various methods can be used to determine whether data follows a normal distribution (Sumarsono, 2002:40). A significance value or probability value <0.05 indicates the distribution is abnormal (symmetrical). A significance value or probability value >0.05 indicates the distribution is normal (symmetrical).

Classical Assumption Test

The regression equation must be BLUE (Best Linear Unbiased Estimator), meaning that the decision making of the F test and t test must not be biased. To produce a BLUE decision, three basic assumptions must be met that must not be violated by linear regression. If one of the three basic assumptions is violated, the regression equation obtained is no longer BLUE (Best Linear Unbiased Estimator), so that decision making through the F test and t test becomes biased, namely: (Mweshi & Sakyi, 2020)

1. **Autocorrelation**

   Autocorrelation can be defined as "the correlation between observational data arranged in time (time series data) or data collected at a specific time (cross-sectional data)" (Gujarati, 1999:201). Therefore, in a linear regression model, it is assumed that there are no autocorrelation symptoms. This means that the residual value (Y observed–Y predicted) at time t (e_t) must have no relationship with the residual value of the previous period (e_{t-1}). Identification of autocorrelation symptoms can be done using the curve below.

Picture 3.1
Durbin Watson Curve
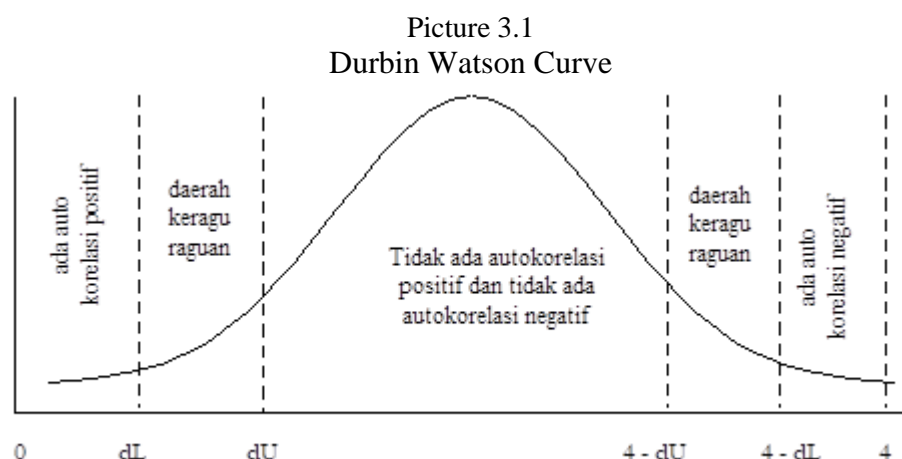
2. **Multicollinearity**

   The multicollinearity assumption test is used to demonstrate a linear relationship between independent variables in a regression model. One way to determine the presence of multicollinearity is by looking at the Variance Inflation Factor (VIF) value. The VIF can be calculated using the following formula:

   $$VIF = \frac{1}{Tolerance}$$

   Tolerance measures the variability of a selected independent variable that cannot be explained by other independent variables. A commonly used tolerance value is 0.10, or equal to a VIF value below 10, indicating no multicollinearity (Ghozali, 2018).

3. **Heteroscedasticity**

   In linear regression, the residual value should have no relationship with the variable (X). This can be identified by calculating the Spearman Rank correlation between the residual and all independent variables, where the probability value obtained must be greater than 0.05.

The Spearman Rank formula is:

$$rs = 1-6 \left| \frac{\sum d_i^2}{N(N^2-1)} \right| \quad \ldots\ldots\ldots\ldots\ldots\ldots \quad \text{(Gujarati, 2012)}$$

Information:

d_i = The difference in rank between the residual and the 1st independent variable.

N = Lots of data

Multiple Linear Regression

To test the hypothesis, a multiple linear regression analysis was performed. The multiple regression equation used is as follows:

Y = b0 + b1 X1 + b2 X2 + b3 X3 + e

Information:

Y = Managerial Performance

X_1 = Characteristics of Management Accounting System Information

X_2 = Decentralization

X_3 = Budget Preparation Participation

b_0 = Regression coefficient (constant)

b_1, b_2, b_3 = Regression coefficient

e = Standard Error

Hypothesis Testing

The research used a census, therefore all members of the population were sampled. In census research, hypotheses are not translated into statistical hypotheses, therefore, significance tests such as the F-test and the t-test are not necessary.

In research to determine the correlation or relationship between independent variables and dependent variables, this can be done by looking at the R value (correlation coefficient) obtained. Meanwhile, to determine the influence of independent variables on dependent variables, this can be done by looking at the R2 or R square value (determination coefficient) obtained (Uka & Prendi, 2021).

C. RESULTS AND DISCUSSION

Respondents' responses regarding the influence of management accounting system information characteristics (X_1), decentralization (X_2), and budgetary participation (X_3) on managerial performance (Y) were collected. A questionnaire was distributed to 23 respondents. Questionnaires were scored on a scale ranging from 1 to 7, with 1 indicating the lowest score and 7 indicating the highest score. (Nuryadi & Pratama, 2025)

Respondent Demographics

1. **By Gender**

Of the 23 respondents who answered the questionnaire, the gender of the respondents can be determined in the table below.

Table 4.1: Respondent Characteristics Based on Gender

No	Gender	Amount	Presentation (%)
1	Male	14	60,84
2	Female	9	39,13
	Total	23	100,00

Source: data is processed

From table 4.1 it can be seen that there were 14 male respondents (60.84%) and 9 female respondents (39.13%).

2. **Based on Education**

Of the 23 respondents who answered the questionnaire that was given, the respondents' education can be seen in the table below.

Table 4.2: Respondent Characteristics Based on Education

No	Education	Amount	Presentation (%)
1	SMU	0	0
2	Strata 1 (S1)	23	100,00
3	Lainnya…	0	0
	Total	23	100,00

Source: data is processed

Table 4.2 shows that all respondents had a Bachelor's degree (S-1).

D. CONCLUSION

From the research results and discussions that are in accordance with the objectives of the hypothesis using multiple linear regression, the following conclusions can be drawn:

1. Based on the research results, the characteristics of management accounting system information, decentralization, and budgeting participation have a significant influence on managerial performance at PT. Sinar Supermarket in Surabaya.
2. Based on the research results, the characteristics of management accounting system information have a dominant influence on managerial performance at PT. Sinar Supermarket in Surabaya.

Some recommendation that can be put forward based on the research results are as follows:

1. The manager of PT. Sinar supermarket surabaya should always pay attention to management accounting system information, so that a good accountability accounting concept can be produced.
2. The manager of PT. Sinar supermarket surabaya should always pay attention to and observe the condition of his subordinates before decentralizing, because this is related to fellow humans as social beings.
3. The manager of PT. Sinar supermarket surabaya should always involve all levels of management to participate in budget preparation, because this can have a positive influence on achieving the company's goals.

Future research should expand on this research by adding variables or conducting the study on different research objects.

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