

FACTORS AFFECTING MANAGERIAL PERFORMANCE: MANAGEMENT INFORMATION SYSTEM, PERFORMANCE MEASUREMENT SYSTEM AND AWARD SYSTEM

Diana Kusmanto¹, Imam Rustian², M. Iqbal Anugerah Berutu³, Tiolina Evi Nausta⁴
Perbanas Institute

*Correspondence: m.iqbal02@perbanas.id

Abstract: *Previous and related research is very important in research papers and academic papers. Previous or related research serves to strengthen theories and phenomena regarding the relationship and influence between variables. In this article, as a literature review on human resource management, we examine the factors that influence business performance, namely management information systems, performance measurement systems, and compensation systems. The purpose of this article is to propose hypothesis regarding the influence between variables that will be used in further research. The results of this literature review article are as follows: 1) Management information systems influence business performance. 2) Performance measurement systems influence business results. 3) The reward system influences leadership performance.*

Keywords :

Managerial Performance, Management Information Systems, Performance Measurement Systems and Reward System.

I INTRODUCTION

All students, both Strata 1, Strata 2, and Strata 3, are required to carry out research work in the form of a thesis, dissertation, or dissertation. Likewise with lecturers, researchers, and other professionals who actively conduct research and produce scientific articles to be published in scientific journals. Scientific research is one of the requirements to obtain a degree at most universities in Indonesia. This provision applies to all levels of education: thesis (S1), thesis (S2) and thesis (S3).

Due to empirical experience, many students and authors have difficulty finding previous or related research papers to support their academic research. Relevant articles are needed to reinforce the theory being researched, identify the relationships and influences between variables, and formulate hypotheses. In this article as a literature review in the field of management accounting, the influence of management information systems, performance measurement systems, and compensation systems on management performance will be discussed.

II METHOD

The method of writing this scientific article is by qualitative method and *library research*. Examine the theory and the relationship or influence between variables from books and journals both offline in libraries and online sourced from *Mendeley*, *Google Scholar* and other online media. In qualitative research, literature review should be used consistently with methodological assumptions. This means

that it must be used inductively so that it does not direct the questions asked by the researcher. One of the main reasons to conduct qualitative research is that it is exploratory, (Ali & Limakrisna, 2013).

III. RESULTS AND DISCUSSION

Managerial Performance

Managerial performance is a combination process that is constantly carried out in cooperation between an employee and direct rules that involve the application of expectations, as well as the understanding of the employee's work function (Mangkunegara, 2005:21) in (Sigilipu, 2013).

Managerial performance is a means to get better results from organizations, teams, and individuals by understanding and managing performance within a framework of goals, standards, and requirements of agreed attributes (Wibowo, 2011) in (Afriantoni & Erwati, 2019). The term management role refers to the category of managerial behavior. A manager is someone who manages something, whether it's people, time, machines, funds or information. So the measure of a manager's success is how well he manages what is entrusted to him (Sigilipu, 2013).

This managerial performance has been widely researched by previous researchers, including (Sigilipu, 2013), (Rumapea et al., 2018), (Afriantoni & Erwati, 2019) and (Badzaly & Fitriah, 2021).

Management Information Systems

A management accounting information system is a system that can provide or convey relevant information to managers to make decisions, plan, and supervise (Afriantoni & Erwati, 2019).

Management Accounting Information is a field of accounting that functions to provide data and information for management decision-making regarding daily operations and planning for future operations (Rumapea et al., 2018).

For example, we provide cost data to determine the selling price and related considerations for a particular product. Meanwhile, financial accounting information is information about assets, liabilities, equity, income, and expenses that are presented externally in the form of balance sheets, income statements, statements of changes in equity, and statements of financial positions.

This Management Information System has been researched by many previous researchers, including (Sigilipu, 2013), (Rumapea et al., 2018), (Afriantoni & Erwati, 2019).

Performance Measurement System

The Performance Measurement System is a process of assessing the progress of work against the goals and objectives in the management of human resources to produce goods and services, including information on the efficiency and effectiveness of actions in achieving organizational goals, Moeheriono (2012:95) in (Rumapea et al., 2018).

Mangkuprawira (2003) in (Afriantoni & Erwati, 2019) explained that performance measurement is a process carried out in evaluating a person's job performance. Performance measurement can be beneficial for the company if it is done best, therefore the information produced must be effective and efficient.

This Performance Measurement System has been researched by many previous researchers, including (Sigilipu, 2013), (Rumapea et al., 2018), (Afriantoni & Erwati, 2019).

Award System

Yahya (2006) in (Afriantoni & Erwati, 2019), states that awards (compensation) are given to employees with financial payments in return for the work carried out and as a motivator for the

implementation of activities in the future. An effective reward (compensation) system should attract well-qualified employees or workers, keep them satisfied with their jobs and inspire them to succeed. The award system has been researched by many previous researchers, including (Rumapea et al., 2018), (Afriantoni & Erwati, 2019).

Table 1
Relevant previous research

It	Author (year)	Previous Research Results	Similarities to this article	Differences with this article
1	(Singapore, 2013)	Management Information Systems and Measurement Systems have a positive and significant effect on Managerial Performance	Management Information Systems, Performance Measurement Systems and Reward Systems affect Managerial Performance	-
2	(Rumapea et al., 2018)	Performance Measurement Methods and Reward Systems have a positive and significant effect on Managerial Performance.	Management Information Systems, Performance Measurement Systems and Reward Systems affect Managerial Performance	-
3	(Afriantoni & Erwati, 2019)	The Management Information System and the Reward System have a positive and significant effect on Managerial Performance while the Performance Measurement	Management Information Systems, Performance Measurement Systems and Reward Systems affect Managerial Performance	-

		System does not have a significant effect on Managerial Performance.		
4.	(Posted by Wolf > 2021)	Total Quality Management, Work Motivation and Organizational Commitment have a significant effect on Managerial Performance	Management Information Systems, Performance Measurement Systems and Reward Systems affect Managerial Performance	Total Quality Management has an effect on
5.	(Posted by Wolf > 2021)	Total Quality Management, Work Motivation and Organizational Commitment have a significant effect on Managerial Performance	Management Information Systems, Performance Measurement Systems and Reward Systems affect Managerial Performance	Work Motivation Affects Managerial Performance

Source : Author Data processed, 2024

Based on the theoretical review and relevant previous research, the discussion of this literature review article in the Management Accounting concentration is:

1. The Influence of Management Information Systems on Managerial Performance

The management information system affects business performance, and the use of management accounting information focuses on the frequency of periodic report issuance, the quality of management accounting information, and decentralization, which affects business performance.

The use of quality management accounting information for managers should continue to be carried out as a basis for decision-making by improving the information processing system from various aspects including the development of information technology so that it can produce quality information (Sigilipu, 2013).

Management Information Systems affect Managerial Performance, this is in line with research conducted by: (Sigilipu, 2013), (Rumapea et al., 2018), (Afriantoni & Erwati, 2019).

2. The Effect of Performance Measurement Systems on Managerial Performance

Performance measurement systems affect business outcomes. Empirical research shows that performance measurement systems affect business outcomes.

The performance measurement system affects leadership performance. If the performance measurement system is well known by customers/consumers, it can improve the quality of management performance.

The Performance Measurement System has an effect on Managerial Performance, this is in line with research conducted by: (Sigilipu, 2013), (Rumapea et al., 2018).

3. The Effect of the Reward System on Managerial Performance

The reward system affects leadership performance, and the influence of the reward system always leads to an improvement in leadership performance. An award is a monetary payment to an employee for work done and as an incentive for future activities. The Reward System has an effect on Managerial Performance, this is in line with research conducted by: (Afriantoni & Erwati, 2019).

Conceptual Framework

Based on the formulation of the problem, theoretical studies, relevant previous research and the discussion of the influence between variables, the framework of this article is as follows.

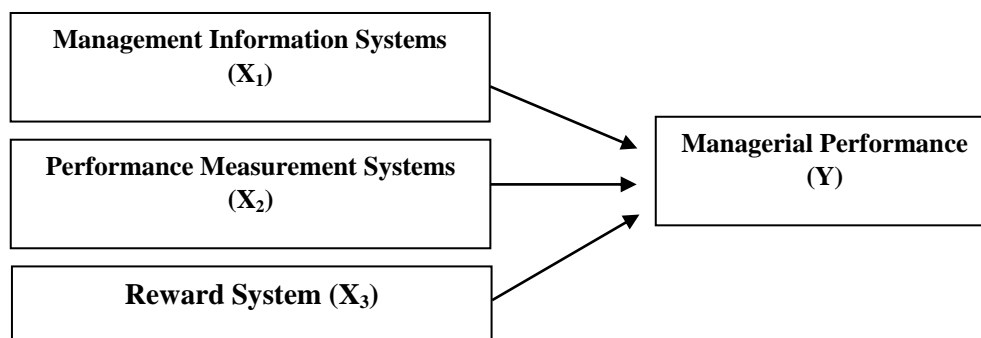


Figure 1 Conceptual Framework

Based on the conceptual framework image above, the Management Information System, Performance Measurement System, and Reward System have an effect on Managerial Performance. Apart from these three exogenous variables that affect Managerial Performance, there are many other variables that affect it, including:

- a. Total Quality Management: (Badzaly & Fitriah, 2021)
- b. Work Motivation: (Badzaly & Fitriah, 2021)
- c. Organizational Commitment: (Badzaly & Fitriah, 2021)

BAB IV CONCLUSION

Based on the theory, relevant articles and discussions, a hypothesis can be formulated for further research:

1. Management Information System affects Managerial Performance.
2. The Performance Measurement System has an effect on Managerial Performance.
3. The Reward System affects Managerial Performance.

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