

MANAGEMENT ACCOUNTING INFORMATION SYSTEM QUALITY, JOB MOTIVATION AND MANAGERIAL PERFORMANCE

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Article	Abstract
<p>Article History</p> <p>Received : 15/02/2023 Reviewed : 02/03/2023 Accepted : 06/03/2023 Published : 20/03/2023</p> <hr/> <p>Volume : 24 No : 1 Month : March Year : 2023 Page : 26-45</p>	<p>Someone who occupies a manager's position is expected to be able to produce a good managerial performance to create a company's competitive advantage. The purpose of this study was to find out how much influence the quality of management accounting information systems and job motivation has on the managerial performance of managers in 3 state-owned companies in the city of Bandung. The method used in this research is a descriptive and verification method with a quantitative approach. The unit of observation is the managers of BUMN companies in the city of Bandung as many as 30 respondents. Based on the analysis results, the quality of management accounting information systems has no effect on managerial performance in BUMN companies in the city of Bandung. Meanwhile, job motivation influences managerial performance in BUMN companies in the city of Bandung.</p> <p>Keywords: Management Accounting Information System Quality, Job Motivation, Managerial Performance.</p>

1. INTRODUCTION

The organization established within a company is to achieve certain goals effectively and efficiently by the vision and mission of the company. One of these goals is to increase the ability of the human resources they have. The human resources in question are the workforce within the company itself. The duties and authority of the

workforce in a company can be seen from the level of company management. The level consists of top-level management, middle-level management, and lower-level management (Wibowo, 2017: 48).

Every work performed by the workforce must have good performance so that the company can develop and run effectively from time to time. In general, performance can be interpreted as the result or level of success of a person in a certain period to carry out their duties and authority (Mangkunegara, 2011: 67). To achieve all of this, we need to know how managerial performance is in the company. Managerial performance can be defined as the ability of a manager that can be measured in terms of quality and quantity in an organization or company in managing existing resources by developing strategic plans to realize the vision, mission, and objectives of the organization or company.

In reality in Indonesia, there are still many managerial performances that are considered bad. One of these managerial performance cases occurred in the former case manager PT Pos Financial Indonesia (Posfin) which demanded the Prosecutor for 10 years in prison West Java Prosecutor's Office. As reported in Galamedianews, the Jabar High Court Special Crimes Assistant namely Riyono (2022), said that the defendant named Rico Deniza Candra was proven to have committed a crime of corruption in various projects when he held office and caused losses to the state of up to IDR 51.5 billion. Riyono (2022) explained that the defendant had committed an act of several fictitious projects with former Directors PT Posfin namely Suharto who had died. When the defendant occupied the position of managerial accounting and finance, he conducted several business operational activities. However, the business operations that were carried out were not included in the company's work plan and budget (RKAP) and were carried out at the initiative of Suharto as his partner in this case.

Then Riyono (2022) also explained that regarding the series of businesses carried out by the suspect Rico, namely the payment of premiums for payment guarantee certificates to PT Berdikari Insurance through the broker PT Caraka Mulia. Then capital loans PT Posfin to private Islamic banks in the Bandung branch, purchase of shares or acquisition of PT Pelangi Indodata and PT Lateria Guna Prestasi as well as procurement activities *soil monitoring* and land rejuvenation at the Indonesian Ministry of Agriculture (fictitious project). The defendant also distributed money from the

proceeds of his corruption to the former director of PT Posfin for personal gain as well as financing fictitious Indonesian Migrant Workers Services (PJTKI) worth IDR 500 million. This incident reflects that there is poor management of managerial performance in terms of staff management (*staffing*), evaluation, and monitoring.

So great is the contribution and managerial position in business activities in a company that it needs to be supported by a good quality management accounting information system. The quality management accounting information system is an information system that produces output by using *input* and through various processes required with results that can meet the needs of management (internal company) in making decisions for a company (Heidmann, 2008: 42). In line with previous research conducted by Suprانتiningrum & Lukas (2021: 182); and Senduk et al. (2017: 79) proves that the management accounting information system has a positive and significant effect on managerial performance.

But in practice, there are still problems that occur due to the poor quality of management accounting information systems in Indonesia. One of the cases is what happened to Bank Mandiri Supporting Branch Office (KCP) Sri Serving Jambi province in 2022 reported in E-Media DPR RI, related to negligence in storing customer collateral documents. Member of Commission XI DPR RI, Komaruddin (2022) revealed that Bank Mandiri needs to cooperate with the authorities in the investigation process. In addition, Bank Mandiri must also immediately investigate this case thoroughly and guarantee the security of the customer's assets that are kept. Bank Mandiri must conduct an internal investigation to find out the problem. Bank Mandiri also has a must for the security of the data and assets of its customers. Where is Bank Mandiri as the creditor who receives the customer's house certificate documents as collateral for the credit provide? Therefore, the bank is also obliged to be responsible for losses suffered by customers arising from alleged bank negligence.

Furthermore, Komaruddin (2022) said that almost every year, similar cases are reported to the media. Recurring incidents like this indicate that risk management and control of the bank's internal systems have not run optimally and evenly in all branch offices. This case reflects that the quality of the existing management accounting information system at Bank Mandiri is still not good in terms of *integration*, *accessibility*, *formalization*, as well as *media richness*. This needs to be of particular

concern to Bank Mandiri, both at the head office and at branch offices to improve good governance performance.

In addition to the quality factor of the management accounting information system, the workforce in a company also needs job motivation to be able to support the continuity of business activities so that they remain effective and efficient in carrying out their work so that they can achieve the goals desired by the company. Work motivation is the provision of the driving force that creates a person's enthusiasm so that they want to work together, work effects, very and integrate with all their efforts to achieve goals (Hasibuan, 2008: 132). Someone who has high job motivation than his performance in a company they are very good, where will do the job diligently and diligently. So the better a person's performance in doing work, the higher the level of company productivity. But on the contrary, if someone has low job motivation then his performance in a company will be bad and impact the productivity of the company. This is in line with the results of previous research conducted by Hidrayadi (2015: 12); and Hamdani & Basri (2016: 24) the hose who search that there is a significant influence between work motivation on managerial performance.

However, in reality, the job motivation that exists in an employee in Indonesia is still low, this can be seen from the case that occurred in Pawnshop Branch Service Unit (UPC) Brosot reported in Harianjogja, suffering state losses as a result of alleged cases of corruption with a fictitious credit mode that reaches IDR 4.9 billion from 2019 to early 2022. The Head of the Kulonprogo District Prosecutor's Office, Suryanto (2022) said that suspect Y served as the manager of UPC Pegadaian, so he was very expert in understanding each of the existing administrative flows. Furthermore, Suryanto (2022) said that the suspect used names that had already carried out pawnshop credit activities and then used the data again to get around the issue of guarantees. And it turned out that the collateral he listed was fake. This corruption case can occur because employees are not responsible for the tasks they have been entrusted with, so it appears that job motivation is considered poor.

Based on the description of the background of this study, the research problems that will be discussed in this study are 1) How much influence does the quality of management accounting information systems have on managerial performance and 2) How much influence does job motivation have on managerial performance.

2. LITERATURE REVIEW

Management Accounting Information System Quality

Heidmann (2008: 42) describes the understanding of the quality of operation account information systems as follows quality operation account information system is an information system that produces affair (affair) by using input and through colorful processes needed with results that can meet the requirements of operation (internal company) in making opinions. Operation counting information systems can help and grease a director in relating a problem, working problems, and also assessing performance to ameliorate directorial performance in an association or company (Hansen & Mowen, 2006: 4). The related dimensions used to measure the quality of the management accounting information system in this study are:

- 1) Integration
- 2) Flexibility
- 3) Accessibility
- 4) Media richness

Job Motivation

Work Provocation is the provision of a driving force that creates a person's enthusiasm so that they want to work together, work effectively, and integrate with all their sweat to achieve pretensions (Hasibuan, 2008: 132). Work provocation is a driving force for a person to make the maximum possible donation to the success of an association in achieving its pretensions, with the intention that the achievement of organizational pretensions will also achieve the particular pretensions of the members of the association concerned (Siagian, 2002: 89). It should be noted that motivating and directing inferiors is the job of directors in an association or company. directors will always try to make their inferiors active and doing their jobs. Dimensions and indicators from McClelland's theory in (Sinambela & Sinambela, 2019: 602), including the following:

- 1) Need for achievement (the need for achievement), consisting of:
 - a. Responsibility
 - b. Risk
 - c. Work Quality
 - d. Work target

- 2) Need for affiliation (need to be affiliated), consisting of:
 - a. Communication
 - b. Friendship
- 3) Need for power (need for power), consisting of:
 - a. The leader
 - b. Exemplary

Managerial Performance

The work results in quality and quantity achieved by an employee in carrying out their duties according to the responsibilities given to them are referred to as performance (Mangkunegara, 2011: 67). The definition according to Mahmudi (2015: 6) performance is a construct (*construct*) which is multidimensional and its measurement also varies depending on the complexity of the factors that shape performance. Managerial performance according to Simamora (2012: 121) is the result of the work or activities of a person or group within an organization that is influenced by various factors to achieve organizational goals within a certain period.

According to Mahoney *et al.* (1963) (Indarto & Ayu, 2011: 37), there are eight dimensions of managerial performance, including:

- 1) Planning
- 2) Investigation
- 3) Coordination
- 4) Evaluation
- 5) Supervision
- 6) Staffing
- 7) Negotiation
- 8) Representation

The Effect of Management Accounting Information System Quality on Managerial Performance

This statement regarding operation account information systems affects directorial performance is supported by the results of former exploration conducted by Jatmiko (2022: 185); Saragih (2018: 71); Senduk *et al.* (2017: 79); Suprantiningrum & Lukas (2021: 182). From the results of former studies regarding the effect of operation

account information systems on directorial performance, it's stated that management account information system variables affect managerial performance.

The results of the exploration conducted by Jatmiko (2022: 185) prove that there's a partial influence between the variables of the operation of operation account information systems on directorial performance at RSUD Dr. Iskak Tulungagung. The results of this study indicate that the perpetration of management account information systems as a total also influences managerial performance, this can be seen from the weak reporting handed by inferiors to directors who are unshaped and haven't been reported on an ongoing basis regarding the performance of coffers in each work division.

The research conducted by Saragih (2018: 71) where the results of testing the variables of the management accounting information system show that the management accounting information system affects managerial performance at the Estomihi Medan hospital. Furthermore, Suprانتiningrum & Lukas (2021: 182) with the results of the research conducted proved that the management accounting information system has a significant positive effect on managerial performance. In addition, the results of Senduk et al. (2017: 79) prove that Management Accounting System Information has a significant positive effect on Managerial Performance at PT Bank Mandiri in Manado.

Based on the description above, a research hypothesis can be formulated that management accounting information system quality influences managerial performance.

Effect of Job Motivation on Managerial Performance

This statement regarding work provocation influences directorial performance is supported by the results of former exploration conducted by Hamdani & Hasan Basri (2016: 24); Hidrayadi (2015: 12); Maulida et al. (2021: 137); Putri (2021: 26). The results of former studies regarding the effect of work provocation on directorial performance, it states that work provocation affects directorial performance. The results of previous research conducted by Hamdani & Hasan Basri (2016: 24) show that job motivation has a positive effect on managerial performance, with a population of 46 people and the analytical method used is multiple linear regression. The research conducted by Hidrayadi (2015: 12) stated that job motivation influences the managerial performance of the Pekanbaru city SKPD because with job motivation, government employees in the Pekanbaru City SKPD have high motivation in advancing the

organization where they work so which makes it easier for them to achieve the goals of the organization.

In addition, the results of research conducted by Putri (2021: 26) also state that there is a positive influence between job motivation and managerial performance. From this study, significant results were obtained which were quite high because if there was high job motivation in an employee, it would automatically go hand in hand with improving employee performance and achieving performance targets.

This is because the system reward on each performance achievement for employees of Islamic commercial banks in Bandar Lampung. Furthermore, namely in research conducted by Maulida et al. (2021: 137) states that job motivation influences managerial performance in regional work units in Aceh Province, with the method used, namely Moderating Regression Analysis (MRA), and the number of respondents in this study was 441 obtained from a sample of each SKPD consisting of 3 respondents. Based on the description above, the research hypothesis can be formulated that job motivation influences managerial performance.

The following can be presented as a theoretical framework chart as well as an explanation of the relationship between variables in the previous section:

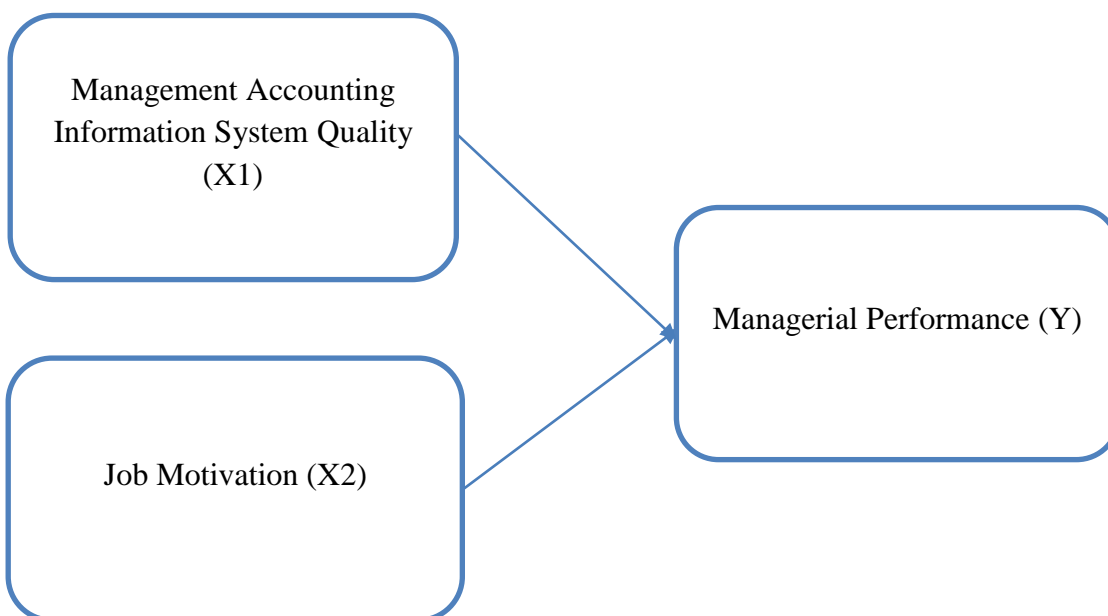


Figure 1. Theoretical Framework, 2023.

3. RESEARCH METHODOLOGY

The Research Method

The research method used in this research is the verification method with a quantitative approach because in this study we used populations and samples as well as aimed at testing hypotheses. The verification method is defined as research conducted on certain populations or samples with the aim of testing predetermined hypotheses (Sugiyono, 2012: 8). While the quantitative approach can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations and samples. Data collection using research instruments, and quantitative statistical data analysis, with the aim of testing predetermined hypotheses (Sugiyono, 2017: 8).

Population and Sample

In this study, the population includes managers in all BUMN companies in the city of Bandung. The sample of this research is 30 managers from three BUMN companies in Bandung City. The sampling technique used for this research is non-probability sampling with convenience sampling technique.

Data Collection Technique

Data collection techniques are the means used by researchers to obtain the required data (Arikunto, 2006: 175). Data collection techniques can be done by interview (interview), questionnaire (questionnaire), observation (observation), and a combination of the three (Sugiyono, 2017: 194). The data collection technique for this study used a questionnaire (questionnaire) with the respondents being managers in three BUMN companies in Bandung City. A questionnaire (questionnaire) is a data collection technique that is done by giving a set of questions or written statements to respondents to answer (Sofianty et al., 2022).

Hypothesis Testing Method

Hypothesis testing methods are carried out using multiple regression analysis statistical techniques. Previously, MSI (Method of Successive Interval), data normality, multicollinearity, and heteroscedasticity tests were carried out first. The next steps are: multiple regression analysis, F-test, t-test, and coefficient of determination. The purpose of using the Method of Successive Interval (MSI) is a way to overcome problems in the normality test encountered in research, especially for studies that use primary data

(Sofianty et al., 2022). In addition, the reason for using multiple regression is that it aims to provide a way to objectively assess the degree and character of the relationship between the independent variables and the dependent variable. Based on this research data, is processed using multiple linear regression analysis to find out how much influence the management accounting information system quality (X1) and job motivation (X2) have on managerial performance (Y) so that the relationship between some of these variables can be realized in a systematic model. Next is the formula for finding the multiple regression coefficients:

$$Y = \alpha + b_1x_1 + b_2x_2 + \varepsilon$$

Description :

Y = Managerial Performance (Dependent Variable)

α = Constant Value

b_1x_1 = Quality of Management Accounting Information System (Variable Independent)

b_2x_2 = Job Motivation (Independent Variable)

b_1 & b_2 = Coefficient of regression

e = error

After the correlation is calculated, it can be continued by calculating the coefficient of determination. The coefficient of determination (R^2) is a tool to measure the extent to which the model's ability to explain variations in the independent variables (Ghozali, 2012: 97). The formula for the coefficient of determination expressed in percentage form is as follows (Sugiyono, 2017: 231):

$$Kd = R^2 \times 100\%$$

While the coefficient of partial determination is used to determine how much the percentage contribution of variable X1 and variable X2 to Y (The Influence of Management Accounting Information System Quality and Job Motivation on Managerial Performance) partially. The coefficient of determination formula is as follows:

$$Kd = \text{Beta} \times \text{Zero Order} \times 100\%$$

4. RESULTS AND DISCUSSION

Normality Test

The normality test aims to determine whether or not a data distribution is normal, the assumption that must be owned by the data is that the data must be normally distributed. The data is presented in the table below:

Table 1
Normality Test Results

		Quality of Management Accounting Information System	Job motivation	Managerial Performance
N		30	30	30
Normal Parameters ^{a,b}	Mean	2.9643	2.7109	3.1155
	Std. Deviation	.57464	.54109	.50843
Most Extreme Differences	Absolute	.143	.153	.110
	Positive	.143	.151	.092
	Negative	-.136	-.153	-.110
Test Statistic		.143	.153	.110
Asymp. Sig. (2-tailed)		0.119 ^c	0.070 ^c	0.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Processed Research Data, 2023.

Based on the above table shows the results on the line *Asymp. Sig (2-tailed)* for three variables have a value of more than (0.05), so it can be concluded that the data tested in this study are normally distributed.

Multicorrelation Test

The multi-correlation test aims to test whether the regression model found a correlation between independent (independent) variables. A good regression model should not correlate with the independent variables.

Table 2
Multicorrelation Test Result

Model	Unstandardized Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error		Tolerance	VIF
(Constant)	2.107	.530	.000		
Quality Of management Accounting Information System	-.176	.137	.209	.980	1.020
Job Motivation	.565	.145	.001	.980	1.020

a. Dependent Variable : Managerial Performance

Source: Processed Research Data, 2023.

Based on the table above, there are VIF values for the quality variables of management accounting information systems, work motivation, and managerial performance that produces values *tolerance value* > 0.10 and the VIF value is less than 10. So it can be concluded that there is no multicollinearity between the independent variables in the model used.

Hetersocedasticity Test

This test is used to see whether the confounding variables have the same variance or not.

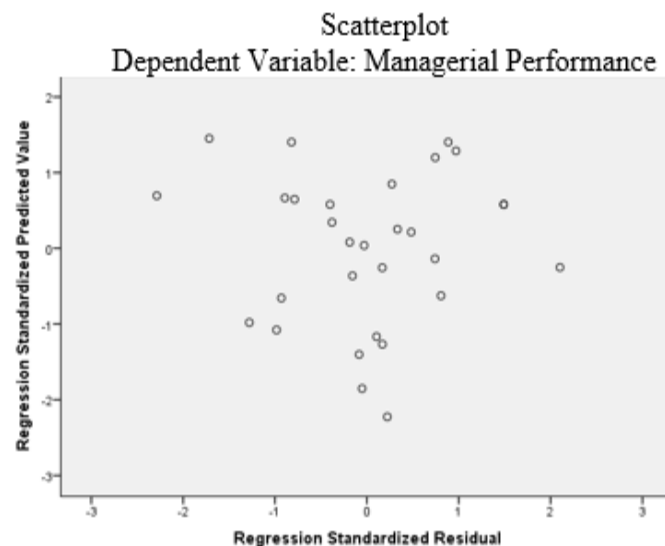


Figure 2. Heteroscedasticity Test Results.

Source: Processed Research Data, 2023.

Based on the picture above, these dots do not form a particular pattern, which means that the dots spread out as a whole. In addition, the data is also spread between the number 0 (zero) and the Y axis. This figure shows that there is no heteroscedasticity in the regression model used.

Multiple Linear Regression Analysis

Based on this research data, is processed using multiple linear regression analysis to find out how much Influence The Quality Of Management Accounting Information Systems (X1) and Job Motivation (X2) have on Managerial Performance (Y) so that the relationship between some of these variables can be realized in a systematic model.

Table 3
Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	2.107	.530		3.977	.000
Quality Of Management Accounting Information System	-.176	.137	-.199	-1.287	.209
Job Motivation	.565	.145	.601	3.886	.001

a. Dependent Variable: Managerial Performance

Source: Processed Research Data, 2023.

From the above equation, it can be described as follows:

1. a = constant value of 2.107 means that if the quality of the management accounting information system and job motivation is zero, then the managerial performance value is 2.107.
2. b_1 = value of the regression coefficient variable quality management accounting information system (X_1) of -0.176 states that every addition of one value to variable X_1 will give a decrease in score of 0.176.
3. b_2 = Regression coefficient value of job motivation variable (X_2) of 0.565 states that for each addition (because of the + sign) one value in variable X_2 will give a score increase of 0.565.

F Test

The simultaneous Test (F Test) in this study was used to examine the effect of the quality of management accounting information systems and work motivation on managerial performance.

Table 4

F Test

Model	Sum Of Squares	df	Mean Square	F	Sig.
1 Regression	2.753	2	1.376	7.833	.022 ^b
Residual	4.744	27	.176		
Total	7.496	29			

a. Dependent Variable: Managerial Performance

b. Predictors: (Constant), Job Motivation, Quality of Management Accounting Information Systems

Source: Processed Research Data, 2023.

Based on the table above, it can be concluded that there is a significant influence between the variables Quality of Management Accounting Information Systems (X_1) and Job Motivation (X_2) on Managerial Performance (Y) because the sig. < 0.05, which is 0.002. Then H_0 rejected and H_a accepted.

t Test

This t-test is used to see how far the influence of individual explanatory variables in explaining variable variations dependent (Ghozali, 2013).

Table 5

t-Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.107	.530		3.977	.000
Quality of Management Accounting Information System	-.176	.137	-.199	-1.287	.209
Job Motivation	.565	.145	.601	3.886	.001

a. Dependent Variable: Managerial Performance

Source: Processed Research Data, 2023.

Based on the table above, it can be concluded as follows:

1. Based on the calculation results in the table, a significant value is obtained that is greater than α ($\text{Sig} > \alpha$), namely $0.209 > 0.05$. That is, H_0 accepted and H_a rejected. Thus indicating that the Quality of Management Accounting Information Systems does not affect Managerial Performance.
2. Based on the results of the calculations in the table, a significantly smaller value is obtained than α ($\text{Sig} < \alpha$), namely $0.001 < 0.05$. That is, H_0 was rejected and H_a accepted. Thus indicating that Job Motivation affects Managerial Performance.

Coefficient of Determination

The coefficient of determination is a tool to measure the extent to which the model's ability to explain variations in the independent variables (Ghozali, 2012: 97). This coefficient is used to determine the influence of the variable quality of management accounting information systems (X_1), job motivation (X_2), and managerial performance (Y).

Table 6
Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of The Estimate	Durbin Watson
1	.606 ^a	.367	.320	.41917	1.470

a. Predictors: (Constant), Job Motivation, Quality of management Accounting Information Systems

b. Dependent Variable: Managerial Performance

Source: Processed Research Data, 2023.

From the table above it can be seen that the value of *R Square* is 0.367 or 36.7%. These results indicate that the influence of the quality of management accounting information systems and job motivation on managerial performance is 36.7% and the remaining 63.3% is influenced by other variables not examined.

Meanwhile, the coefficient of partial determination is used to find out how much percentage of the contribution of variable X_1 and variable X_2 on Y (The Influence of Management Accounting Information System Quality and Job Motivation on

Managerial Performance) partially. The results of the beta zero-order values can be seen in the following table:

Table 7
Partial Coefficient of Determination

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Correlations		
	B	Std. Error				Zero-order	Partial	Part
1 (Constant)	2.107	.530		3.977	.000			
Quality of Management Accounting Information System	-.176	.137	-.199	-1.287	.209	-.115	-.240	-.197
Job Motivation	.565	.145	.601	3.886	.001	.573	.599	.595

a. Dependent Variable: Managerial Performance

Source: Processed Research Data, 2023.

Based on the table above, calculations can be carried out to determine the magnitude of the influence of each independent variable partially on the dependent variable:

1. The quality of Management Accounting Information Systems on Managerial Performance is $= -0.199 \times -0.115 = 0.022$ (2.2%)
2. Job motivation on managerial performance is $= 0.601 \times 0.573 = 0.344$ (34.4%)

The Effect of Management Accounting Information System Quality on Managerial Performance

Based on the calculation results in the t table, a significant value of 0.209 is obtained. When compared with $\alpha = 0.05$, the significant value is greater than α ($\text{Sig} > \alpha$), namely $0.209 > 0.05$. That is, H_0 accepted and H_a rejected. Thus indicating that the Quality of Management Accounting Information Systems does not affect Managerial Performance. Then based on the results of testing the coefficient of determination shows that the magnitude of the influence of the Quality of Management Accounting Information Systems on Managerial Performance is 0.022 (2.2%). This means that even though the quality of the management accounting information system does not reach a significant level of 5%, so it has no effect, it still has a contribution to improving managerial performance in the three BUMN companies in Bandung City by 2.2%. This

can be explained that the existence of the quality of management accounting information systems is not sufficient to improve managerial performance in three state-owned companies in Bandung City. The quality of management accounting information systems is not the only factor that can improve managerial performance, there are several other factors, such as work ethics and organizational culture. In BUMN companies, there is one of the most recent cultures initiated by the Ministry of BUMN, namely AKHLAK (Amanah, Kompeten, Harmonis, Loyal, Adaptif, and Kolaboratif). As research conducted by Sinaga, Ratnasari, and Zulkifli (2020) states that organizational culture has a positive and significant effect on managerial performance.

Furthermore, the results of this study are in line with research conducted by Fujiastuti (2008) which proves that management accounting information systems have no effect on managerial performance. Similarly, research conducted by Setiawan & Dewi (2021) on 40 (forty) Islamic cooperative managers on Lombok Island consisting of 5 districts and cities, stated that the management accounting information system (MAIS) variable had no significant effect on the managerial performance variable.

The Effect of Job Motivation on Managerial Performance

Based on the results of calculations on the t table, a significant value of .001 is obtained. When compared with $\alpha = 0.05$, the significant value is smaller than α ($\text{Sig} < \alpha$), namely $0.001 < 0.05$. That is, H_0 was rejected and H_a accepted. Thus indicating that Job Motivation affects Managerial Performance. Then, based on the results of testing the coefficient of determination, it shows that the magnitude of the effect of job motivation on managerial performance is 34.4% and the remaining 65.6% is influenced by other variables not examined, such as decentralization. Based on the results of the multiple linear tests it was found that the beta value was positive at 0.565. This proves that the better the work motivation implemented in the three state-owned companies in the city of Bandung, the managerial performance will improve. For someone who has high work motivation then his performance in a company will be very good, where he will do the job diligently and diligently. So the better a person's performance in doing work, the higher the company's productivity level. But on the contrary, if someone has low work motivation, his performance in a company will be bad and have an impact on the low productivity of the company. In Islamic perception, work motivation has a very important position because it is part of worship to Allah Swt after other fardlu worship.

Work motivation is done not only to pursue a hedonic life and not only for social status but to seek the reward and pleasure of Allah SWT.

This study is in line with the results of research conducted by; Hamdani & Basri (2016: 24); Hidrayadi (2015: 12); Maulida et al. (2021: 137); Putri (2021: 26). From the results of previous research on the effect of work motivation on managerial performance, it states that work motivation affects managerial performance.

5. CONCLUSION

Based on the results of the research and discussion, the following conclusions can be made: firstly, the quality of the management accounting information system does not impact the managerial performance of managers in the three state-owned companies in Bandung city. This is due to the fact that the implementation of the company's management accounting information system quality is contingent on individual readiness. Secondly, job motivation significantly affects the managerial performance of managers in the three state-owned companies in Bandung city. The study shows that a better application of job motivation enhances managerial performance in these three state-owned companies.

There are still some limitations to this study, as not all variables that can impact managerial performance were identified. Therefore, other researchers are encouraged to examine other variables, such as work ethics and organizational culture that can affect managerial performance and can use other methods. In addition, other researchers are expected to multiply and expand the population and samples at state-owned companies in Bandung City.

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