

Enhancing Managerial Performance Through Accounting Information Systems and Performance Measurement

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ABSTRACT

Managerial performance in public sector organizations has become an important indicator for evaluating the effectiveness of government administration and the quality of public services. In recent years, the implementation of accounting information systems and structured performance measurement systems has increasingly been recognized as a strategic mechanism for improving organizational performance and managerial decision-making in government institutions. This study aims to examine the influence of accounting information systems and performance measurement systems on managerial performance in the Regional Work Units (SKPD) of Bukittinggi City. This research adopts a quantitative, causal approach, using primary data collected through questionnaires distributed to officials involved in financial and managerial activities within SKPD. The study employs total sampling, covering 28 SKPD, and analyzes 81 valid responses using multiple linear regression. The results indicate that accounting information systems have a positive, significant effect on managerial performance by providing relevant, timely information that supports decision-making. Furthermore, performance measurement systems also demonstrate a significant positive influence on managerial performance, indicating that systematic performance evaluation mechanisms can strengthen managerial accountability and improve organizational effectiveness. This study provides empirical evidence on the integration of accounting information systems and performance measurement systems to improve managerial performance in the local government context. The findings imply that strengthening information systems and performance evaluation mechanisms can enhance managerial effectiveness and support better governance practices in public sector organizations.

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1. Introduction

The performance of local governments is one of the important indicators in assessing the effectiveness of government administration and service quality (Jatmiko, 2022; Krasniqi & Statovci, 2019; Wesemann, 2020). Based on the Decree of the Minister of Home Affairs Number 100-53 of 2018 concerning the ranking and performance status of local government implementation

nationally, the performance of local governments in Indonesia is generally in the good category with an average score of around 3.00 from a maximum of 3.75 (Setiawan & Winarna, 2022; Sutaryo et al., 2023). Nevertheless, the performance achievements between regions show significant variations. One of them is due to the Economic diversity factor (Siregar & Widjanarko, 2023). Although national economic growth showed an increasing trend from 4.88% in 2015 to 5.31% in 2022, there are differences in growth achievements between regions that reflect the diverse regional economic dynamics (Badriah & Arintoko, 2024). West Sumatra Province, for example, is ranked 6th nationally and has a very high performance status. However, at the city/district level, not all regions show optimal achievements. Bukittinggi City is ranked 29th out of 93 cities in Indonesia, so it is not included in the group of cities with the best performance nationally. This condition shows that even though the performance of local governments in general is relatively good, there is still room for improvement in organizational management and managerial performance in the regional apparatus.

In the context of modern public sector management, the performance of government organizations is increasingly influenced by the implementation of an information-based management systems and structured performance measurement systems. An effective performance measurement system plays an important role in linking strategic planning to the organization's operational outcomes (Johnsen et al., 2024). Performance measurement systems help align strategic priorities with managerial actions of the organization's decision-making process (Giovannoni & Quarchioni, 2019) to improve organizational performance (Castelo & Gomes, 2024).

The management accounting literature emphasizes that the accounting information system (AIS) integrates business processes, enhancing the efficiency and accuracy of operations (Zhang, 2021). This integration helps in streamlining data collection, storage, and processing, which is essential for effective decision-making (Wang & Liu, 2020). High-quality accounting information supports managers in making timely, accurate, and well-informed decisions (Chowdhury et al., 2024). On the other hand, a performance measurement system serves as an evaluation mechanism that helps organizations monitor the achievement of strategic goals and improve the effectiveness of employee performance (Sookdeo, 2019; Vuong & Nguyen, 2022). In addition, the use of performance measurement systems is also influenced by the pressure of the organization's environment. Performance measurement systems must evolve with economic, technical, and environmental changes to enhance organizational competitiveness and effectiveness (Bourne, 2021). Environmental uncertainty, technology use, and industry characteristics significantly influence firms' adoption and use of performance measurement systems (Ahmad et al., 2023). The integration of accounting information systems with performance measurement systems is crucial for improving managerial performance in public sector organizations (Nielsen & Nielsen, 2020). Performance measurement system design is a critical link between strategy formulation and the use of performance information in public sector organizations (Johnsen et al., 2024). Therefore, integrating accounting information systems and performance measurement systems is seen as an important approach in improving managerial performance and the quality of organizational management, particularly in the public sector (Steccolini et al., 2020; Sudnickas, 2016).

Although the relationship among accounting information systems (AIS), performance measurement systems, and managerial performance has been extensively discussed in the management accounting literature, most research continues to focus on the private sector or business organizations. For example, Almatarneh et al. (2024) conducted similar research on manufacturing and service firms in Saudi Arabia, and Zohry & Al-Dhubaibi (2024) conducted similar research in Jordanian companies. Meanwhile, Ghasemi et al. (2019) examine the relationships among AIS, PMS, and managerial performance in financial organizations in Iran. The study emphasizes that AIS plays a role in providing relevant and timely information for managerial decision-making processes (Al-Hattami & Kabra, 2024; Saad, 2023; Zohry & Al-Dhubaibi, 2024), whereas Steccolini et al. (2020) and Ghasemi et al. (2019) agreed that the performance measurement system functions as an evaluation and control mechanism that can increase the effectiveness of organizational performance.

However, research specifically examining how the two systems affect managerial performance in the public sector, especially in Regional Work Units (SKPDs), remains relatively limited. The characteristics of the public sector that are different from the private sector—such as different stakeholders, more regulations, rigid location requirements, and stringent accountability—implement accounting information systems and performance measurement systems have different dynamics (Ensslin et al., 2022; Moura et al., 2020; Roztocky et al., 2025). In addition, although local

governments have implemented various policies related to improving performance and accountability, there are still indications that some regional performance indicators have not been achieved optimally (Cohen et al., 2019; Kotková Striteská & Sein, 2021). This condition indicates a gap between the implementation of the performance management system and the achievement of organizational performance.

The research aims to examine the influence of accounting information systems and performance measurement systems on managerial performance in SKPD Bukittinggi City. The contribution of this research is to provide empirical evidence regarding the role of AIS and PMS in improving the effectiveness of managerial performance in the local government environment. The Bukittinggi City Government has defined performance in stages (cascading), but there are still results of the performance definition that are not in line with the specified performance. There are still performance indicators that do not meet the criteria for good or smart quality, especially those related to measurability, relevance to the strategic targets to be measured, and results orientation.

Literature Review

Performance measurement systems provide a mechanism for identifying strengths and weaknesses, motivating employees, and setting goals and standards, and collaboration initiatives have shown positive effects on employee performance (Vuong & Nguyen, 2022). Implementing a performance measurement system enables an agency to evaluate performance quality and identify actions required to improve work effectiveness (Sookdeo, 2019). Regular performance measurement helps agencies improve employee performance and ultimately achieve the desired level of quality (Siraj & Hågen, 2023). In addition, a reward system supports improved employee performance. An effective reward system motivates personnel to achieve organizational goals through expected behaviors. Rewards provided by the organization can significantly influence employee productivity. When organizations show greater attention to employees' needs, employees are more likely to respond with higher levels of work productivity. Extensive review of performance measurement literature, identified 16 different roles that might be played by a performance measurement system in an agency which can be grouped into four categories (1) measuring performance, including monitoring, promoting, measuring and evaluating performance, (2) strategic management, including planning, formulating or implementing or executing strategies, focusing attention and equalizing regulation, (3) influencing behavior, consisting of rewarding behavior, managing relationships and controlling, (4) learning and improving which takes double loop learning feedback and performance improvement.

Improvements in agency performance are increasingly associated with rising public awareness and the growing influence of public policy initiatives. These initiatives include regulatory instruments such as command-and-control mechanisms, market-based facilitation, enhanced compliance requirements, information disclosure policies, and voluntary programs designed to encourage organizations to internalize environmental and social externalities. Collectively, these mechanisms create institutional pressures that motivate agencies to strengthen accountability and operational effectiveness. In this context, a strategic commitment to sustainability requires organizations to adopt a broader perspective on performance management. Agencies must therefore develop and implement comprehensive performance measurement systems that integrate sustainability objectives into managerial decision-making and organizational processes.

1.1 Accounting Information System (AIS)

AIS plays a crucial role in modern business operations by enhancing the efficiency of financial processes, supporting strategic decision-making, and providing a competitive advantage (Murti et al., 2021; Wysokińska-Senkus, 2020). However, successful implementation requires addressing challenges related to security, regulatory compliance, and technological adaptation (Lu, 2022). AIS ensures that financial statements meet quality characteristics such as comprehensiveness, relevance, reliability, and completeness. This is essential for both internal and external stakeholders (DeNisi & Murphy, 2017). AIS supports internal control procedures, which are essential for safeguarding company assets and ensuring the integrity of financial data (Park & Gil-Garcia, 2022).

1.2 Performance Measurement

Performance measurement plays an important role in evaluating leadership effectiveness and monitoring the development of managerial performance within an organization. It also helps align individual and organizational goals, ensuring that employees' efforts contribute to the overall strategic objectives (Sudnickas, 2016). Regular performance evaluations foster a culture of continuous improvement and learning, which is essential for organizational growth (Franco-Santos & Otley, 2018).

1.3 Managerial Performance

In this study, managerial performance refers to the performance of Regional Work Units (SKPDs), as represented by individuals in structural positions who participate in the budget preparation process. Managerial performance is influenced by budgeting participation, fairness perceptions, managerial trust, and commitment to budget goals (Chong & Strauss, 2017). Participative budgeting helps clarify roles, which is crucial for managerial job performance. Moreover, employees who understand their roles are more likely to seek additional information to perform well (Williams et al., 2021).

Conceptual Framework

Based on the background and theories described above, the research framework can be described as follows:

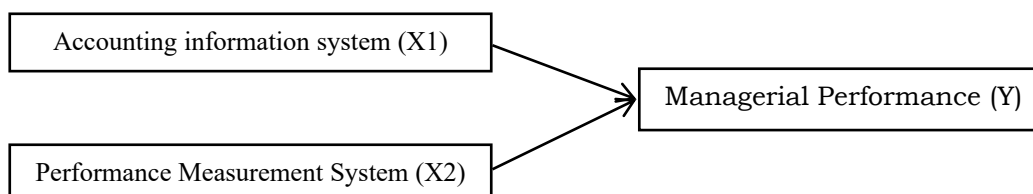


Figure 1. Conceptual Framework

Hypothesis development

1. The Influence of Accounting Information Systems on Managerial Performance

Increased use of information systems is the result of developments in accounting information systems. The key to an agency's success is the precise and accurate creation and control of information. The impact obtained is that the information system makes it easier for employees to process data. Information systems are useful for assisting individuals in completing their work. Based on the description above, the first hypothesis in this study is,

H1: Accounting Information Systems Influence Managerial Performance.

2. The Influence of the Performance Measurement System on Managerial Performance

Performance measurement systems provide relevant information in making decisions. Relevant information is obtained from performance measurement tools that cover financial and non-financial aspects. Performance measurement systems can guide the decision-making process and help evaluate past decisions. A performance measurement system can also strengthen a leader's understanding of an organization's strategy and priorities, thereby increasing their ability to influence and act in line with agency priorities. Based on the description above, the second hypothesis in this study is:

H2: Performance Measurement Systems Influence Managerial Performance

2. Methods

The type of research used is causal research, which aims to determine the extent to which the independent variable influences the dependent variable. Causative research aims to determine and analyze the influence of one variable on another. The population in this study comprised all Bukittinggi City Regional Work Units (SKPD), totaling 28 SKPD. The sample collection technique used was total sampling. Total sampling is a technique for determining samples of all populations used as research samples. The reason for taking a total sampling approach was that the population was less than 100; the entire population was used as the research sample. The author took samples from each SKPD, namely heads of divisions, heads of subdivisions, and staff directly responsible for the financial sector. The author will submit 100 samples. The complete questionnaire will be processed, and 81 samples will be returned to the author.

Operational Definitions and Measurement of Variables

Independent Variable

1. Accounting information system (X1). A collection of human resources and equipment designed to convert data into financial information that helps leaders in making decisions at agencies (Al-Hattami & Kabra, 2019; Arnita et al., 2023).
2. Performance Measurement System (X2). The performance measurement system is a mechanism for periodically improving employee effectiveness in carrying out agency operational activities in accordance with agreed standards (Awan et al., 2020).

Dependent Variable

The quality of the leadership's work results in carrying out responsibilities and functions in accordance with the Standard Operating Procedures (SOP) set by the staff (Cohn et al., 2025).

3. Results

Respondent Demographics

Based on the research results, the respondents are employees of the Bukittinggi City Regional Work Unit (SKDP). Based on the research conducted, the general characteristics of respondents include gender, position, education, and length of service. This is intended to provide background on the respondents sampled in the research. The following is a table showing the profile of respondents who participated in this research:

Table 1 Characteristics of Respondents Based on Gender

Gender	Total	Percentage
Man	26	32.09%
Woman	55	67.9%
Total	81	99.99%

Source: Primary data processed in 2024

The research results, based on Table 1, found that the majority of respondents were female (67.9%, 55 people). Meanwhile, 26 male respondents accounted for 32.09%. In this study it was concluded that there were more female employees than male employees.

Table 2 Characteristics of Respondents Based on Position

Position	Total	Percentage
Head of SKPD	27	33.33%
Secretary	27	33.33%
Head of Finance Subdivision	27	33.33%
Staff	0	0%
Total	81	99.99%

Source: Primary data processed in 2024

The research results, based on Table 2, found that the highest number of respondents' positions were SKPD heads, with 27 people, or 33.33%. Meanwhile, secretaries have a 33.33% share, or 27

people. Head of Finance Sub-Division with a percentage of 33.33% or 27 people. Then Staff with a percentage of 0% (0 people). It can be concluded that the number of respondents by position was the same, and agency leaders did not include staff in contributing to the research because staff in the finance section consisted of transferred staff from other fields.

Table 3 Characteristics of Respondents Based on Education

Education	Total	Percentage
SMA	4	4.9%
DIII	7	8.64%
S1	45	55.55%
S2	25	30.9%
Total	81	99.99%

Source: Primary data processed in 2024

The research results from Table 3 found that the largest number of respondents had a Bachelor's degree with a total of 45 people with a percentage of 55.55%, the second most respondents had a Master's degree with a total of 25 people with a percentage of 30.9%, the third most respondents had a DIII education with a total of 7 people with a percentage of 8.64 % and the fourth largest respondent had a high school education with 4 people with a percentage of 4.9%.

Table 4 Characteristics of Respondents Based on Years of Work

Years of service	Total	Percentage
<5 Years	8	9,87%
6 – 10 Years	7	8,64%
>11 Years	66	81.48%
Total	81	99.99%

Source: Primary data processed in 2024

The results of the research, as shown in the table, indicate that the longest work period for respondents was > 11 years, with 66 people (81.48%), while the work period was 6 - 10 years, with 7 people (8.64%). The work period was <5 years. totaling 8 people with a percentage of 9.87%. Based on the above, it is quite adequate in terms of experience. This is because an employee with sufficient experience will be more careful in carrying out his duties, as he knows his job well.

Data Quality Test

Validity Testing

The validity test is used to determine whether a questionnaire is valid. A questionnaire is said to be valid if its questions can reveal what it measures. Whether the conditions are valid or not can be determined using the r-value criteria. If $r_{count} > r_{table}$, then the question is considered valid.

Reliability Testing

Table 5 Reliability Test Results

Variabel	Cronbach's Alpa	Evaluation
Accounting information system (X1)	0,871	Reliable
Performance Measurement System (X2)	0,802	Reliable
Managerial Performance (Y)	0,923	Reliable

Source: Primary data processed in 2024

From the table above, it can be seen that the consistency between items, as measured by Cronbach's Alpha, is quite high, namely above 0.60.

Classic Assumption Test

Normality Test

To test whether the data is well distributed or not, you can use a normal plot graph. By looking at the histogram or past of the residuals. The normality test in this study uses the Kolmogorov-Smirnov method. If the significance value (Sig) is less than 0.05, then the data are not distributed

well. By processing the SPSS data, it was found that the value of all variables from the Smirnov Kolmogrov was 0.806 with a significance of 0.535. Based on these results, it can be stated that the data used in this research are normally distributed and can be continued for further investigation, as the p-value for normality is >0.05.

Multicollinearity Test

Testing whether the regression model found a correlation between the independent variables. A good regression model means there is no correlation between independent variables, as indicated by the tolerance values and variance inflation factor (VIF). Based on the results of data processing using SPSS 27, in Table 5.2 shows the accounting information system variable (X1) with a VIF of 1.006 and a tolerance of 0.994, and the performance measurement system variable (X2) with a VIF of 1.006 and a tolerance of 0.994. Thus, it can be said that there is no correlation between the variables. Variables are free of multicollinearity because the VIF values for all variables are ≤ 10 and the tolerance values are ≥ 0.10.

Heteroskedasticity Test

The heteroscedasticity test aims to test whether in a regression model there is an inequality of variance from the residuals or from one observation to another, so it is called homoscedasticity. If it is different, it is called heteroscedasticity. To detect heteroscedasticity in this study, the Glejzer test was used. In this test, if the result is sig > α = 0.05 (5%), then it can be said that heteroscedasticity does not occur in the research model. A good model means that heteroscedasticity does not occur.

Linear Regression Analysis

Table 6 Multiple Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-3,808	3,413		-1,116	,268
X1	,288	,088	,288	3,266	,002
X2	,564	,092	,539	6,113	,000

Source: Primary data processed in 2024

Based on table 6, the regression equation model can be analyzed as follows.

$$Y = -3,808 + 0,288X_1 + 0,564X_2 + e$$

From the regression equation, it can be seen that:

Constant = -3.808 (negative), meaning that if the accounting information system (X1) and the performance measurement system (X2) have a value of 0, then managerial performance is -3.808.

Coefficient b1 = 0.288 (positive), meaning that if the performance measurement system increases by 1%, it will be followed by an increase in managerial performance of 0.288.

Coefficient b2 = 0.564 (positive), meaning that if the performance measurement system increases by 1%, it will be followed by an increase in managerial performance of 0.564.

Partial Test (t Test)

Table 7 Hypothesis testing results

Count	t Count	Sig.	Results
H1	3,266	,002	Accepted
H2	6,113	,000	Accepted

Source: Primary data processed in 2024

The t-test results for H1 of the accounting information system variable (X1) have a calculated t value of 3.266 and a significance value of 0.002; thus, the t calculated t value is 3.266 > -1.116, and the

significance value is $0.002 < 0.05$. The β coefficient value of the accounting information system variable (X1) is positive, namely 0.288. This shows that the research can demonstrate that the accounting information system (X1) has a significant positive effect on managerial performance; thus, the first hypothesis (H1) is accepted.

The t-test results for H2 on the performance measurement system variable (X2) yield a t value of 6.113 and a p-value of 0.000. Thus, it can be said that $t \text{ count} > t \text{ table}$, namely $6.113 > -1.116$ or a significance value of $0.000 < 0.05$. The β coefficient for the performance measurement system variable (X2) is 0.564. This shows that the research can demonstrate that the performance measurement system (X2) has a significant positive effect on managerial performance; thus, the second hypothesis (H2) is accepted.

Simultaneous Effect Test (F Test)

Table 8 F Statistical Test

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2615,347	2	1307,674	25,682	.000 ^b
	Residual	3971,566	78			
	Total	6586,914	80			

Source: Primary data processed in 2024

Based on the table above, the calculated F value is 25.682, and the significance value is 0.000. The F table value for 81 respondents is 3.11, so it can be concluded that $F \text{ count} > F \text{ table}$, namely $25.682 > 3.11$ with a significance value < 0.05 , so it can be concluded that all the independent variables are the accounting information system (X1) and the measurement system performance (X2) together influences the dependent variable managerial performance (Y).

Coefficient of Determination (R2)

Table 9 Model Determination Coefficient Test Results Summaryb

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	.630a	.397	.382	7,136

Source: Primary data processed in 2024

From the SPSS model summary output table above, the Adjusted R Square is 0.382. This indicates that the contribution of the accounting information system and performance measurement system variables to the dependent variable, namely managerial performance, is 39.7%. In comparison, 60.3% is determined by other factors outside the model, which were not detected in this research.

4. Discussion

The influence of the Accounting Information System on the Managerial performance of Regional Work Units

The first hypothesis in this study proposes that the accounting information system influences the managerial performance of the Regional Work Units (SKPD) in Bukittinggi City. This implies that implementing an accounting information system supports managerial performance, particularly in leadership and decision-making activities within the agency. In this research, managerial performance was measured based on employees' perceptions of the Bukittinggi City Regional Work Units involved in the budgeting process. The results of the multiple regression analysis, summarized in Table 4.19 show a significance value of 0.002. This value is below the 0.05 significance level, indicating that H1 is accepted and that the accounting information system has a positive influence on the managerial performance of regional work units, with a positive β coefficient of 0.288. These findings indicate that the accounting information system functions as an integrated set of resources that processes accounting and financial data into useful information to support managerial decision-making and improve organizational performance. This result is consistent with prior studies showing that effective accounting information systems enhance managerial decision-making processes and positively contribute to organizational performance (Al-Hattami & Kabra, 2019; Saad, 2023).

The Influence of the Performance Measurement System on the Managerial Performance of Regional Work Units

The t-test results for the performance measurement system show a significance value of 0.000, which is below the 0.05 significance level. This indicates that the performance measurement system has a positive and significant effect on the managerial performance of Regional Work Units. The partial test results further confirm this finding, as indicated by the significance value ($0.000 < 0.05$) and a positive β coefficient of 0.564. This result suggests that implementing a performance measurement system can serve as an important managerial tool to improve organizational performance. Performance measurement systems enable organizations to evaluate managerial activities, monitor performance, and provide feedback that supports continuous improvement. When the system functions effectively, it provides useful information that helps employees understand performance expectations and identify areas requiring improvement. However, when the system fails to generate meaningful feedback or is poorly implemented, it may not contribute significantly to managerial performance. These findings are consistent with previous studies showing that performance measurement systems can enhance organizational performance by supporting monitoring and performance improvement processes (Awan et al., 2020; Murti et al., 2021). Therefore, a well-designed performance measurement system is essential for providing feedback and encouraging managerial performance improvement within organizations.

5. Conclusion

This study examines the influence of accounting information systems and performance measurement systems on managerial performance within Regional Work Units (SKPD) in Bukittinggi City. The results indicate that both accounting information systems and performance measurement systems have a positive and significant effect on managerial performance. Accounting information systems improve managerial performance by providing accurate, timely, and relevant financial information that supports managerial decision-making and operational coordination. Meanwhile, performance measurement systems serve as an evaluation and monitoring mechanisms that help managers assess performance, align activities with organizational goals, and identify areas for improvement. The integration of these systems enables organizations to enhance managerial effectiveness and strengthen accountability within public sector institutions. These findings suggest that the successful implementation of information systems and structured performance evaluation mechanisms plays a crucial role in improving managerial performance in government organizations. From a broader perspective, the results implicitly support the argument that management accounting systems constitute an important theoretical foundation for understanding managerial effectiveness in contemporary public sector management.

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