The Influence of the Use of Management Accounting Information, Performance Measurement Systems, and Rewards on Managerial Performance in Sharia Banking in Palu City

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Abstract: The results showed that of the three independent variables, namely Utilization of Management Accounting Information, Performance Measurement System, and Reward simultaneously affect Managerial Performance in Islamic banking in Palu City as evidenced by the output of SPSS 23.0 with multiple regression analysis obtained F-count of 7,458> F-table of 2,98 with a probability level of 0.001 (significant), with a probability value much smaller and 0.05. The variable utilization of Management Accounting Information and Performance Measurement System on Managerial Performance of Islamic Banking in Palu city does not have a positive and significant influence on Managerial Performance. This is evident from the results of the t test obtained a t-count value of -1.757> t-table of 3.236 rejected with a significance level of 91% (0.91>0.05). This means that directly the variable utilization of management accounting information does not have a positive and significant effect on the managerial performance of Islamic banking in Palu city. For the performance measurement system variable, the t value of -2, 735 < t table 1.703 is rejected with a significant value of 11% (0.011> 0.05), this means that the performance measurement system does not have a positive and insignificant effect on the managerial performance of Islamic banking in Palu city. While the reward variable has a positive and significant influence on the managerial performance of Islamic banking in Palu city. This is evident from the results of the t test obtained a t-count value of -1.757> t-table of 3.236 rejected with this is evidenced by the value of t count of 4.723> t table 1.703 with a significance level of 0.00 <0.05. Reward given to managers is able to improve the performance of Islamic banking managers in Palu City.

Keywords: Utilization of Management Accounting Information; Performance Measurement System; Reward and Managerial Performance

PENDAHULUAN

In service companies, especially Islamic banking in Indonesia, have experienced significant development in recent decades. As one of the pillars of the Islamic economy, Islamic banking plays an important role in providing financial services that are in accordance with Islamic principles. Palu City, as one of the cities with rapid economic growth in Indonesia, has also seen an increase in the number and activity of Islamic banking. However, along with this growth, the challenges in managing managerial performance in Islamic banking are increasingly complex.

The use of management accounting information, performance measurement systems, and reward provision are important factors that can affect managerial performance in Islamic banking. Accurate and timely management accounting information can assist managers in effective decision-making. A good performance measurement system ensures that individual and organizational performance can be evaluated objectively and fairly. Meanwhile, the right reward system can increase employee motivation and productivity.

To be useful, quality accounting information must meet three characteristics, namely the relevance of information is said to be relevant if it is related to a decision issue; The accuracy of information related to the decision issue must also be precise; And timeliness Relevant and accurate data is only valuable if it is timely, i.e. available in time to make decisions. (Karina Devi Nur Fitriani, Nurleli 2023)

For this reason, the implementation of the use of management accounting information needs to be supported by resources, namely the company's internal parties who are able to work and process and process the information and data produced effectively and efficiently to achieve the company's goals. In this case, the performance of a company's employees has a role in the progress and sustainability of the business. To improve company performance, a performance measurement system is needed that can provide relevant information for strategic decision-making to managers.

Performance measurement is a process to find out how well the performance of an individual or group is in order to achieve strategic goals. Performance measurement that is carried out in a sustainable manner and provides feedback is important in continuous improvement efforts and achieve success in the future so that the company can maintain its business continuity (Debora 2013).

In addition to performance measurement, the rewards given to employees are also able to motivate them in carrying out their duties and responsibilities. The implementation of the reward system in the company will improve the quality of individual work and will be encouraged if they are given appropriate physical and non-physical rewards for their work. Therefore, this study aims to find out how much the use of management accounting information, performance measurement systems and rewards affect managerial performance in Islamic banking in the city of Palu.

METHOD

This research is classified as a type of explanatory research which aims to identify and ensure the causal relationship between variables. The hypothesis that will be tested for truth is a hypothesis that describes the influence between two or more variables to find out whether or not a variable is associated with other variables. This research was conducted at PT. Sharia Banking in Palu City.

RESULT
Multiple Linear Regression Analysis

Table. Multiple Linear Regression Test Results
Coefficient

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	30.642	9.469		1.703	.003
	Utilization of InformationManagement Accounting	-.332	.189	-.319	-1.757	.091
	Performance Measurement System	-.390	.142	-.573	-2.735	.011
	Reward	1.174	.248	.835	4.727	.000

Based on the results of the calculations obtained, shown in Table 1 above, the regression equation is obtained which is stated as follows:

Y = -0.283 (X1) + - 0.573 (X2) + 0.835 (X3)

In the multiple linear regression model equation, the value of the regression coefficient of the ordinary variable (X), namely the use of Management Accounting Information (X1) and the Performance Measurement System (X2), does not have a positive and significant effect on Managerial Performance (Y), the value of the negative independent variable coefficient value, which means that if there is a change in the independent variable (X1 and X2), it will cause no change in the direction of the bound variable (Y), namely managerial performance. However, Reward (X3) has a positive and significant effect on Managerial Performance (Y). so that if there is a change in the X3 variable, there will be a change in the direction of the Y variable.

T test (partial proof of hypothesis)

The t-test is used to test the significance of the relationship between variable X and variable Y. From the calculation using the regression analysis model, t table is obtained of 1,703 with the level of significance of the independent variable (X) as follows:

Utilization of Management Accounting Information (X1)

The test results of the hypothesis obtained a negative regression coefficient and a calculated t-value of -1.757 and a table t-value of 1.703. So that t is calculated smaller than t table, which is -1,757 >1,703 with a significance of 0.91. The significance value is greater than 0.05. This means that directly the variables of the use of management accounting information do not have a positive and significant influence on managerial performance interests.

The test results from hypothesis 2 regarding the influence of the Performance Measurement System on Managerial Performance were obtained with a negative directional regression coefficient and a calculated t-value of -2,735 and a table t-value of 1,703. So that t is calculated smaller than t table, which is -0.2.735 > 1.703 with a significance of 0.011. The significance value is greater than 0.05. which means that the variables of the Performance Measurement System do not have a positive and insignificant influence on Managerial Performance.

For the rewrd variable (X3), the calculated t value was 4.723 and the table t value was 1.703. So that t is calculated larger than t table, which is 4.723 > 1.703 with a significance of 0.000. The significance value is less than 0.05. which means that the Reward variable (X3) has a positive and significant influence on Managerial Performance.

F test (proof of hypothesis by assumption)

From the results of the calculation obtained using regression model analysis, an F-calculation of 7,458 > F-table of 2.98 with a probability level of 0.001 (significant), with a probability value much smaller than 0.05, this shows that the Utilization of Management Accounting Information (X1), Performance Measurement System (X2) and Reward (X3) has a simultaneous influence on Managerial Performance (Y) in Sharia Banking in Palu City.

DISCUSSION
Utilization of Management Accounting Information

This study succeeded in proving the first hypothesis that the use of Management Accounting Information does not have a positive and significant effect on Managerial Performance. According to Demelya Kontesa's research, Manasse Siahaan (2021) found empirical evidence regarding the characteristics of useful management accounting information, namely broad scope, timeliness, aggregation, and integration. In this study, the characteristics of Broadscope had no effect on managerial performance using a sample of employees at 24 branch offices of PT Pos Indonesia (Persero) in Bandar Lampung city. It is known that the characteristics of timeliness management accounting information, aggregation, and integration have an influence on managerial performance while the characteristics of broad scope management accounting information have no effect on managerial performance because complete and accurate information is needed in a company to see market developments, consumer needs and the development of the company itself is to determine the company's next planning. However, simultaneously the characteristics of management accounting information simultaneously have a positive and significant effect on the company's performance.

Managerial Performance Measurement System

This study proves that the Performance Measurement System does not have a positive and significant effect on Managerial Performance. The empirical findings of the study by Fadillah Anwar, Edisah Putra Nainggolan (2023) on SOEs show that the performance appraisal system has little or no impact on management effectiveness. A previous study by providing support for this finding by (Kumala & Widyarti, 2020) He claimed that management performance measurement methods did not have a favorable impact. This shows that the company's performance measurement system has not been operating optimally and has not succeeded in improving management

performance. Evaluation of management performance through performance measurement is essential because it allows managers to be encouraged to work hard to achieve organizational goals through various awards.

Rewards

Rewards have a positive and significant effect on Managerial Performance. According to Shinta Regina Nursedima Marpaung; Achmad Hizazi; Wiralestari (2022) Rewards are to increase employee morale, loyalty, and productivity in the workplace while reducing absenteeism, conflict, and turnover. The reward targets often consist of various financial and non-financial performance-related rewards. To enable managers to operate at their peak performance, alignment of objectives must be created. This reward is expected to increase productivity as well as employee welfare and motivation, so as to improve management performance. The results of this study are supported by previous research conducted by Diah Khairiyah; Mirra Sriwahyuni; Herwan MDK; Audry Nurmeliana Putri. (2023) Rewards have a positive effect on Managerial Performance. So the hypothesis is accepted, which means that an independent variable individually affects the dependent variable. So the conclusion is that Rewards are able to improve Managerial Performance.

CONCLUSION

The findings of the study revealed that rewards have a strong and significant effect on managerial performance in Islamic banking in the city of Palu. This suggests that the organization's managerial effectiveness may increase as the amount of attention management pays to the Reward system. Furthermore, the research findings of the use of management accounting information, and performance measurement systems did not have a significant effect on managerial performance. This is due to the lack of integration between accounting information systems and other management systems and the company's performance measurement system has not operated optimally and has not succeeded in improving management performance.

SUGGESTION

The performance measurement system should be applied optimally so that it can improve employee performance. The researcher should then add other variables that can be used to explain the factors that can cause the influence of improving managerial performance and expand his research in KCP in the regions so that the results of the research can be more accurate with the classification of respondents based on the level of position.

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