

**THE INFLUENCE OF THE CHARACTERISTICS OF
THE MANAGEMENT ACCOUNTING INFORMATION
SYSTEM ON MANAGERIAL PERFORMANCE AT THE
SPECIAL LUNG HOSPITAL NORTH SUMATRA
PROVINCE**

FINAL PROJECT

*Submitted To Fulfill Part Of The Requirements For
Obtaining A Bachelor's Degree In Accounting*



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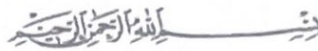
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Dengan ini menyatakan bawah Tugas Akhir saya yang berjudul "The Influence of The Characteristics of The Management Accounting Information System on Managerial Performance At The Special Lung Hospital North Sumatra Province" adalah bersifat asli (original), bukan hasil menyadur secara mutlak hasil karya orang lain.

Bilamana di kemudian hari ditemukan ketidaksesuaian dengan pernyataan ini, maka saya bersedia dituntut dan diproses sesuai dengan ketentuan yang berlaku di Universitas Muhammadiyah Sumatera Utara.

Demikian pernyataan ini dibuat dengan sesungguhnya dan dengan sebenar-benarnya.

Yang Menyatakan



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ABSTRACT

THE EFFECT OF MANAGEMENT ACCOUNTING INFORMATION SYSTEM CHARACTERISTICS ON MANAGERIAL PERFORMANCE AT UPTD SPECIAL LUNG HOSPITAL IN NORTH SUMATRA PROVINCE

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This study is a study conducted to examine the Influence of Management Accounting Information System Characteristics on Managerial Performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province. This study uses an associative approach with a quantitative research type, and primary data sources obtained from questionnaires. The sampling technique in this study is to use *a saturated sampling technique*, with a total of 80 respondents. The analysis carried out in this study includes path analysis using the SEM PLS application.

Based on the results of the study, it was concluded that the characteristics of accounting information systems based on broadscope have an influence on managerial performance, Characteristics of accounting information systems based on aggregation have an influence on managerial performance, Characteristics of accounting information systems based on integration have an influence on managerial performance and Characteristics of accounting information systems based on timelines have an influence on performance managerial

Keywords: Broadscope, Aggregation, Integration, Timelines and Performance Management.

FOREWORD

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CHAPTER I

INTRODUCTION

1.1 Background of the Problem

Managerial performance is the ability or achievement of work that has been achieved by personnel or a group of people in an organization, to carry out their functions, duties and responsibilities in carrying out operations. Another opinion says that managerial performance is the individual performance of organizational members in managerial activities including planning, investigation, coordination, staff management, negotiation, representation and overall performance (Melia & Sari, 2019).

Indriyanti (2020) said that managerial performance for companies is to evaluate, analyze, and develop management programs. This evaluation is needed to prepare managers to be able to carry out their duties optimally. In this case assess the performance of the manager and observe the most important people in the organization who will be the motivation of each manager.

This performance measurement is intended to determine the performance achievements that have been carried out by the organization and as a tool for supervision and evaluation of the organization (Hanum et al., 2021). The performance appraisal process varies from hospital to hospital, depending on the work culture and needs of each agency. If the performance assessment is not carried out, it may be that the agency will not have information about the relationship of the performance position given to the manager to the agency's expected target. This delay in identification will have fatal consequences.

not only for managers, but also for the health sector as a whole. By conducting performance assessments, agencies have also contributed to providing facilities to each of their managers to better know what responsibilities they have, what targets have been achieved, and what must be done to achieve targets that have not yet been achieved. The data obtained from the performance appraisal process can be used as a reference.

Hospitals play a central role in the provision of health services to the community, with great responsibility not only on the medical aspect, but also in the management of resources. It is a must for agencies to upgrade their capabilities, both operational and managerial.

In the current era of globalization, hospitals are expected to maximize the resources they have. The existence of human resources in hospitals plays a very important role. The potential of all existing human resources must be maximized as well as possible. This aims to achieve the planned goals of the hospital. The success of an agency can be measured by the achievements and managerial performance of an agency, optimal managerial performance is able to bring the success of an agency that is led. To help carry out activities, information is a tool that is urgently needed by management. Information owned by business entities, both financial and non-financial provided by the management accounting information system to managers and employees in assisting agencies.

Based on initial observations related to managerial performance at the UPTD Pulmonary Special Hospital of North Sumatra Province, it was found that employees were not all disciplined and responsible for their duties, employees were late to work in the morning, some employees arrived at the hospital not in accordance with the working hours that had been set at the agency. For this

behavior, employees will be subject to sanctions. Performance evaluation has an important role to see and assess the performance of employees to minimize this incident so as not to cause losses to the health sector. Furthermore, it is related to PAD for these 4 years and can be found in the following table.

Table 1.1 Regional Original Revenue (PAD)
UPTD Pulmonary Special Hospital of North
Sumatra Province for the 2021-2024 Period

Yes	Year	PAD	% Change
1	2021	IDR 1.128.019.400	-
2	2022	IDR 1,067,815,700	-5,34%
3	2023	IDR 1,491,183,600	+39,64%
4	2024	IDR 1,002,049,199	-32,80%

Source : UPTD Pulmonary Special Hospital of North Sumatra Province

If you look at the PAD data, where based on table I.1 above, it can be seen that the PAD UPTD HOSPITAL Special Lung in North Sumatra Province PAD has decreased from 2022 to Rp. 1,067,815,700. Then in 2023 PAD increased the previous year to IDR 1,491,183,600. And in 2024 the PAD obtained will decrease to IDR 1,002,049,199. One of the factors that affect managerial performance is the management accounting information system

Basically, the information needed by each level of management is different from one another. Information technology permeates daily life and can be used to improve overall well-being. Its presence increases the effectiveness and efficiency of various activities. (Lufriansyah et al., 2024)

A management accounting system is a system that helps in making predictions about potential outcomes for various alternative actions taken in different contexts, such as planning, control, and decision-making. (Anwar et al., 2023). A management accounting system is a formal system designed to provide

information to managers. The planning of the management accounting system needs attention, so it can be expected to make a positive contribution in supporting the success of managers in producing the right decisions. Management accounting information is a product of the management accounting information system. The theory first put forward by Chenhall & Morris is that the management accounting Information System which has characteristic indicators namely broadscope, timeliness, aggregation and integration will be effective if it is in accordance with the level of information usage needs where the level of availability of each management accounting information characteristic is not always the same for each organization, there are certain factors that will affect the level of need for information management accounting (Fahrani & Bachtiar, 2022)

The researcher also made initial observations with several questions to the HR regarding the management accounting information system applied at the UPTD of the North Sumatra Provincial Lung Special Hospital so that the following results were obtained:

Table 1.2. Phenomenon of Characteristics of Management Accounting Information System of UPTD Pulmonary Special Hospital of North Sumatra Province

Indicator Characteristics of SIA	SIA Management Theory	What Happened	Remarks
<i>Broadscope</i>	The agency has information about the right targets for activities from all parts of the department.	Not all departments have information on the risk analysis that is going through and will occur.	Not yet compliant
<i>Aggregation</i>	The agency has information about the influence of the manager's decisions on the entire department and the influence of other parties' decisions on the area of responsibility	agencies get information About Manager's decision against Whole departments, only a small part of the department is able to provide information related to this.	Appropriate
<i>Integration</i>	Units or parts of agencies have interrelated information.	All units do not have the same system and are interconnected	Not yet compliant
<i>Timelines</i>	The agency has past financial information easily accessible.	The agency already has financial information that is easily accessible.	Appropriate

Source : Preliminary interview results

The phenomenon that occurred at the UPTD of the Pulmonary Special Hospital of North Sumatra Province is that based on the table above, some characteristics of the Management Accounting Information System still do not reach the ideal standard according to theory. This will certainly have a negative impact on managerial performance in carrying out operational activities. Therefore, the quality of an effective and efficient management accounting information system is indispensable for the UPTD of the Pulmonary Special Hospital of North Sumatra Province, especially in the management accounting

information system. A system is said to be effective if it can be used and provide benefits according to the goals that have been set, while efficient means that it can minimize or reduce costs incurred previously. The characteristics of an accounting information system have an important role in managerial performance, where if managerial performance in an agency can be carried out properly and effectively, the goals will be realized. research results (Adi, 2024) With good ability in the application of Management Accounting Information Systems, an online company will be able to create a reliable and good managerial performance.

Research on management performance has been carried out by many previous researchers, such as research conducted by Nurjanah, et al (2016) where the results of the study show that the characteristics of management accounting information systems have a significant influence on managerial performance. Furthermore, research (Fitri & Rizka, 2019) on the influence of information characteristics of management accounting systems on managerial performance. The results of the study show that the information characteristics of the management accounting system are based on *broadscope*, *timelines*, *aggregation*, and *Integration* has a significant effect on managerial performance. In research of (Missah, et al., 2019), which shows that the information characteristics of management accounting systems based on *broadscope*, *timelines*, and *Aggregation* has a significant effect on managerial performance, while the *Integration* does not have a significant effect on managerial performance.

Based on all the descriptions that have been explained above, the reason for choosing the topic in this study is because of gap analysis, there has been no research that discusses this topic on the object, especially in hospitals and there are no researchers who have researched in depth so that the author is interested in

conducting research with the title of the research: **"The Influence of Management Accounting Information System Characteristics on Managerial Performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province"**.

1.2 Problem Identification

Based on the data above, the following problem identification can be found:

1. Evaluation of performance that is not optimal is seen from the performance of managers that are not optimal because the agency's PAD decreases at the end of 2024
2. Some characteristics of management accounting information systems are not running well.

1.3 Problem Limitations

The limitations of the problem in this study are regarding the performance of the personnel outpatient unit, the head of the field to the director at the UPTD Pulmonary Special Hospital of North Sumatra Province

1.4 Research Question

From the above background description, the formulation of the problem in this study is:

1. Is the management accounting information system with characteristics broad scope affects managerial performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province?
2. Does the management accounting information system with aggregation characteristics affect managerial performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province?
3. Is a management accounting information system with characteristics Integration

affects managerial performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province?

4. Is the management accounting information system with characteristics Does timeliness affect managerial performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province?
5. Do the characteristics of the management accounting information system affect on managerial performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province?

1.5 Research Objectives

Based on the formulation of the problem, it can be known that the objectives of the research are:

1. To find out whether the management accounting information system with broad scope characteristics affects managerial performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province
2. To find out whether the management accounting information system with aggregation characteristics has an effect on managerial performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province
3. To find out whether the management accounting information system with integration characteristics has an effect on managerial performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province
4. To find out whether the management accounting information system with timeliness characteristics affects managerial performance at the UPTD of the Pulmonary Special Hospital of North Sumatra Province
5. To find out whether the characteristics of the management accounting information system affect managerial performance at the UPTD of the Pulmonary Special

Hospital of North Sumatra Province

1.6 Research Benefits

1. For researchers, to train and develop scientific thinking skills and increase the knowledge and insights of researchers, especially regarding the characteristics of management accounting information systems and managerial performance.
2. For agencies, as input material for agencies, especially about the influence of the characteristics of management accounting information systems on managerial performance, can be considered for management at the UPTD of the Pulmonary Special Hospital of North Sumatra Province
3. For future researchers, it can be a source of reference in accounting science, especially regarding managerial performance that can be assessed based on the characteristics of management accounting information systems.

CHAPTER II

LITERATURE REVIEW

2.1 Theoretical Foundations

2.1.1 Managerial Performance

2.1.1.1 Definition of Managerial Performance

Performance describes the level of success in the implementation of a program, activity, or policy in achieving the goals, goals, vision, and mission of the organization that have been set in strategic planning. Performance is also the willingness of an individual or group to carry out a task and complete it according to the responsibilities given, resulting in output as expected (Anindya, 2020).

The term performance is usually used to describe the achievement or level of success of a person or a group. Performance is seen as a concept that has many dimensions, so the way it is measured can vary depending on the factors that affect it. Performance can also be interpreted as the result of a job, because these results are closely related to the organization's strategic goals, customer satisfaction, and contribution to economic development (Wijaya, 2021).

Managerial performance is the ability or work results achieved by individuals and groups in an organization in carrying out their functions, duties, and responsibilities to operate the company. There is also an opinion that managerial performance is the performance of each member of the organization in carrying out management activities, such as planning, investigation, coordination, staff management, negotiation, representation and overall performance (Melia & Sari, 2019).

Managerial performance is an important factor that determines the success of an organization in achieving its strategic goals. Optimal performance does not

only depend on the competence and motivation of employees, but is also influenced by the management control system implemented in the organization

According to Hadiyat (2020), managerial performance is important in overall management. Managerial performance can be measured by management's success in achieving its goals. Managerial performance is an added value in improving results.

Managerial performance assessment is one of the factors that can be used to assess the effectiveness of organizational activities. one of them is by evaluating and controlling the existing budget (Nissa et al., 2022).

Managerial performance in an organization is very important because good performance can help the organization have a competitive advantage. Improved managerial performance can be achieved when managers are able to see and take advantage of opportunities, recognize problems, and choose and execute adjustment processes in the right way (Alpi & Donggoran, 2022).

2.1.1.2 Managerial Performance Indicators

According to Muliani et al (2021) and Afifah (2024), there are several indicators, namely:

1. Planning performance

Planning is the process of determining policies and a series of activities to be carried out by considering current and future conditions.

2. Investigating performance

Investigation is an inspection activity by collecting and conveying information that will be used for recording, report preparation, and facilitating the measurement and analysis of work results.

3. Coordinating performance

Coordination is an effort to align actions through the exchange of information

with people in other organizational units so that the programs to be implemented can support each other.

4. Performance evaluation

Evaluation is an assessment process carried out by leaders on employee plans and work results, so that the necessary decisions can be made from the assessment.

5. Supervision performance

Supervision is the activity of assessing proposals and reported performance results, as well as the ability to direct, lead, guide, explain rules, and handle complaints related to the implementation of subordinate duties.

6. Staffing performance

Staff management is the activity of maintaining and retaining employees in work units, selecting new employees, and placing or promoting them in the same unit or other units.

Of the six managerial performance indicators, the author focuses the discussion on performance evaluation. According to (Wibowo, 2015), performance evaluation is an activity carried out to assess the results or work achievements achieved by an organization, team, or individual in a period. Meanwhile, Arikunto (2008) explained that evaluation is an activity of collecting information about the course of an activity, which is then used as a consideration in decision-making. Furthermore, (Wirawan, 2009) stated that evaluation is the process of collecting information related to the evaluation object and comparing it with the evaluation standard, thus producing information that can be used to make decisions about the object. In line with this opinion, (Uno, 2012: 12) stated that performance evaluation is a process of measuring a person's performance that

is always compared to standards, targets, or criteria that have been set beforehand. Based on this explanation, it can be concluded that performance evaluation is a process of assessing the implementation of a person's duties according to his or her responsibilities by comparing the results of the work to the predetermined standards. The results of this evaluation can be input to improve the implementation of activities in the future.

2.1.1.3 Performance Evaluation Objectives

According to Nur Aziz & Dewanto (2022) about the performance appraisal model with Personal. One of the goals is so that the results of employee performance evaluations can be used by managers or leaders in formulating policies to improve performance in the future. Some other goals of performance evaluation are:

- a. Increase mutual understanding between employees regarding the demands and performance standards that must be met.
- b. Record and appreciate the work of employees so that they are encouraged to improve their performance or at least maintain their previous achievements.
- c. Provide opportunities for employees to express their desires and aspirations, as well as increase concern for career development and work that is being carried out.
- d. Set or reformulate goals in the future so that employees are motivated to achieve performance according to their potential.
- e. Review the implementation and development plan in accordance with the training needs, especially related to the training plan, and approve the plan if there is nothing that needs to be revised (Prabu Mangkunegara, 2014).

2.1.1 Management Accounting Information System

2.1.1.1 Definition of Management Accounting Information System

Information is data that has meaning. Data in the form of numbers, characters, symbols, images, signs, signals, sounds, or sounds that represent a condition that is then used as input in the information system (Irfan, 2023). Information is needed by managers to carry out management processes such as planning, control, and decision-making. This information is generated by the management accounting information system (Rambe, 2020). Accounting as a whole is a good tool for management to carry out its duties as a company manager in making decisions (Hanum, 2013).

Management accounting is accounting that is intended to meet the needs of management in carrying out the main functions of management, such as planning, supervision, motivating, controlling company activities, performance assessment, and as a basis for making decisions about the company or the department it leads (Widia Astuty, 2020).

According to (Saipullah, 2017) the definition of an accounting information system is: "An accounting information system is a system that aims to collect and process data and report information related to financial transactions". Processing the transaction in question can be in the form of recording cash expenditure activities in a journal. Accounting information systems are also defined by (Shah & Alphi, 2014): "Accounting information systems (SIA) are computer-based systems designed to transform accounting data into information".

Based on the understanding of the experts above, it can be concluded that an accounting information system (SIA) is a system designed to carry out data processing and information reporting activities both manually and computerized

about finance-related activities. Accounting information systems can also be summed up as the most cooperative sub-sub-systems and are responsible for providing financial information and information obtained from transaction data for internal reporting purposes to managers for use in the procurement and shareholders, governments, and other parties outside the company.

So, management accounting information systems are needed and used in all stages of management, including planning, control, and decision-making.

2.1.1.2 Characteristics of Management Accounting Information System

The results of the study (Hayati & Yulistia, 2023) found empirical evidence regarding the useful characteristics of Management Accounting System information, namely *broad scope, timelines, aggregation, integration*.

1. Broad scope

Broad scope is information that shows the dimensions of focus, time horizon, and quantification. In carrying out their duties, managers need information from various sources that are wide in nature. Therefore, management parties need information that has *broad scope* characteristics, namely information that has a wide and complete scope (*completeness*) which usually includes economic aspects such as market share, gross domestic product (GDP), total sales, and non-economic aspects such as technological advancements, sociological changes (competitor actions, consumer tastes), and demographics.

2. Aggregation

The information is conveyed in a more concise form, but still includes important things so as not to reduce the value of the information itself. Appropriate aggressive information will provide input.

which is useful in the decision-making process, as less time is required to evaluate it, thus improving management efficiency.

3. *Integration*

Information that reflects the complexity and interconnectedness between one part and another. Integrated information plays a coordinating role in controlling diverse decision-making. The benefits of integrated information are felt to be important when managers are faced with situations where they have to make decisions that will have an impact on other parts or units. Integrated information includes aspects such as target conditions or calculated activities from the process of interaction of one sub-unit with another sub-unit will be reflected in the integration information. The more segments in the organizational sub-unit, the more integrated information is needed.

4. *Timelines*

It is a timeliness in getting information about an event. The *timeliness* dimension has two sub-dimensions, namely the frequency of reporting and the speed of reporting. Frequency relates to how often information is provided to managers, while speed relates to the grace period between the need for information and the availability of information. Timely information will help management in decision-making.

2.1.1.3 Broadscope, Aggregation, Integration, and Timelines Indicators

According to Nuri Agustin's Research (2024), there are several indicators, namely:

1) Broadscope Indicator

1. Availability of external information, availability of data or information from agencies that can be used for decision-making
2. The availability of non-financial information, the availability of

information that does not form financial figures but is relevant to assess performance

3. Predictive information, information to predict future outcomes

2) Aggregation Indicator

1. Having integrated information, the condition of various data combined and interconnected
2. Concise data presentation, presenting data in a summarized manner
3. Ability to analyze multi-dimensional data, ability to process data

3) Integration Indicator

1. The relationship between information systems between functions, relationships and coordination between information systems
2. The ability of the system to access and share data in real time, can acquire, update data
3. Consistency between divisions, suitability of data used by each section

4) Timeliness indicator

1. Waiting time
2. Frequency of data updates
3. Ability to obtain real-time data

2.1.2 Previous Research

The review of previous research used in this study is as follows:

Table 2. 1 Previous Research

Yes	Researcher Name	Title	Variable	Results Research
1.	Nur Asmi Ainul Kamal et al., 2020	The Influence of Management Accounting Information System Characteristics on MSME Managerial Performance	<i>Broad scope, Agregation, Integration, Timeliness</i>	<i>Broad scope, Agregation, Integration, Timeliness</i> Affect managerial performance.
2.	Reffi Marda and Yulistia,(2023)	The Influence of Management Accounting Information Characteristics (SAM), Decentralization and Environmental	<i>Broad scope, Agregation, Integration, Timeliness and environmental uncertainty</i>	broadscope, timelines, aggregation, integration, and decentralization partially have a significant positive effect

Yes	Researcher Name	Title	Variable	Results Research
		Uncertainty on Managerial Performance at the West Sumatra Police Office		on managerial performance in West Sumatra, while environmental uncertainty partially has a significant negative effect on managerial performance at the West Sumatra Police Office.
3.	Susi Handayani, 2019	The Influence of Management Accounting Information System Characteristics: <i>Broad scope, Timeliness Aggregate, Integration,</i> on MSME Managerial Performance	<i>Broad scope, Agregation, Integration, Timeliness</i>	<i>Broad scope, aggregation integration, and timeliness</i> affect managerial performance.
4.	Anggun Novitasari, et al. (2020)	The Influence of Management Accounting Information System Characteristics on Managerial Performance at BPR in Bandar Lampung City	<i>Broadscope, Agregation, Integration, Timeliness</i>	<i>Broad scope, aggregation integration, and timeliness</i> affect managerial performance.

Yes	Researcher Name	Title	Variable	Results Research
5.	By Nancy Missah, et al. (2019)	The Influence of Management Accounting Information Characteristics on Managerial Performance at PT Bank Sulutgo	<i>Broadscope, Timeliness, Aggregation, Integration, and managerial performance.</i>	That broadscope, timeliness, aggregation, integration have a positive and significant effect on managerial performance. Meanwhile, the characteristics of SAM integration have negative on managerial performance at PT. Bank Sulutgo
6.	Safa M. Manossoh, et al. (2022)	The Influence of Management Accounting Information System Characteristics on Performance at PT. Bank SulutGo Tahuna Branch	<i>Broad scope, Agregation, Integration, Timeliness</i>	<i>Broad scope, Agregation, Integration, Timeliness</i> Affect managerial performance.
7.	Rizka Febrianti and Yulia Fitri (2019)	The Influence of Management Accounting System Information Characteristics, Environmental Uncertainty, and Decentralization on Managerial Performance (Empirical Study on State-Owned Enterprises in Banda Aceh)	<i>Broadscope, timeliness, aggregation, integration, environmental uncertainty, decentralization, managerial performance</i>	broadscope, timeliness, aggregation, integration, and decentralization partially have a significant positive effect on the managerial performance of SOEs in Banda Aceh, while environmental uncertainty partially has a significant negative effect on the managerial performance of SOEs. Then

Yes	Researcher Name	Title	Variable	Results Research
				broadscope, timelines, aggregation, integration, environmental uncertainty, and decentralization simultaneously affect the managerial performance of SOEs in Banda Aceh

2.1.3 Conceptual Framework

2.1.3.1 The Influence of *Broad Scope* on Managerial Performance

In research conducted by Handayani (2019), it is stated that in carrying out their duties, managers need information from various sources that are broad in nature. Therefore, managers need information that has *broad scope characteristics*, namely information that has a broad and complete scope.

Timeliness information improves the SAM facility to report on recent events and to provide direct feedback on decisions taken (Irawati & Ardianshah, 2018). *Timeliness* is the ability of managers to respond quickly to an event that may be affected by the timeliness of the management accounting system. Information with timeliness characteristics is able to improve the facilities of the management accounting system to report the latest events and provide immediate feedback on the decisions that have been made.

2.1.3.2 The Effect of *Aggregation* on Managerial Performance

Information that is aggregated is necessary because if the information is collected correctly, it will provide important inputs in the decision-making process, because the time needed to evaluate information is relatively shorter than information that is still partial. In addition, the information conveyed in a concise

form but still includes important things so as not to reduce the value of the information itself. (Handayani & Hariyati, 2014) revealed that the characteristics of the *aggregation* management accounting information system have a significant effect on managerial performance.

2.1.3.3 The Effect of *Integration* on Managerial Performance

Anik Irawati (2018) stated that the important aspect of controlling information is the coordination of various segments in sub-sub-organizations. The characteristics of a management accounting information system that help with coordination include target specifications that show the influence of segment interactions and information regarding the influence of decisions on the operations of all organizational sub-units. (Irawati & Ardianshah, 2018) stated that the characteristics of integrated management accounting information systems have a very significant effect on managerial performance.

2.1.3.4 The Influence of *Timeliness* on Managerial Performance

A manager's ability to respond quickly to an event tends to be influenced by the timelines of the management accounting system. Timeliness information improves the SAM facility to report on recent events and to provide direct feedback on decisions taken (Irawati & Ardianshah, 2018).

Timeliness is the ability of managers to respond quickly to an event that may be affected by the timeliness of the management accounting system. Information with timeliness characteristics is able to improve the facilities of the management accounting system to report the latest events and provide direct feedback on the decisions that have been made (Nainggolan, 2015).

2.1.3.5 The Influence of *Broadscope, Aggregation, Integration, and Timeliness* on Managerial Performance

In making decisions, management needs quality information to produce decisions that can help the company achieve its goals. Adequate information has characteristics that describe its quality.

Edisah (2015) in his research revealed that the characteristics of information produced by a management accounting system in the form of *broad scope, aggregation, integration, and timeliness* are able to improve manager performance. Managers who have management accounting information are generally able to make better plans and achieve preset targets. A management accounting information system is needed to improve the quality of information that is useful for management in making decisions. The information produced can be in the form of financial or non-financial data, namely other information related to the performance and results achieved by the company. This is where *the characteristics of broad scope, aggregation, integration and timeliness* are needed to help managers make better decisions. Managers who obtain information with these characteristics are able to produce better planning and target achievement. Based on the description above, the conceptual framework is described as follows:

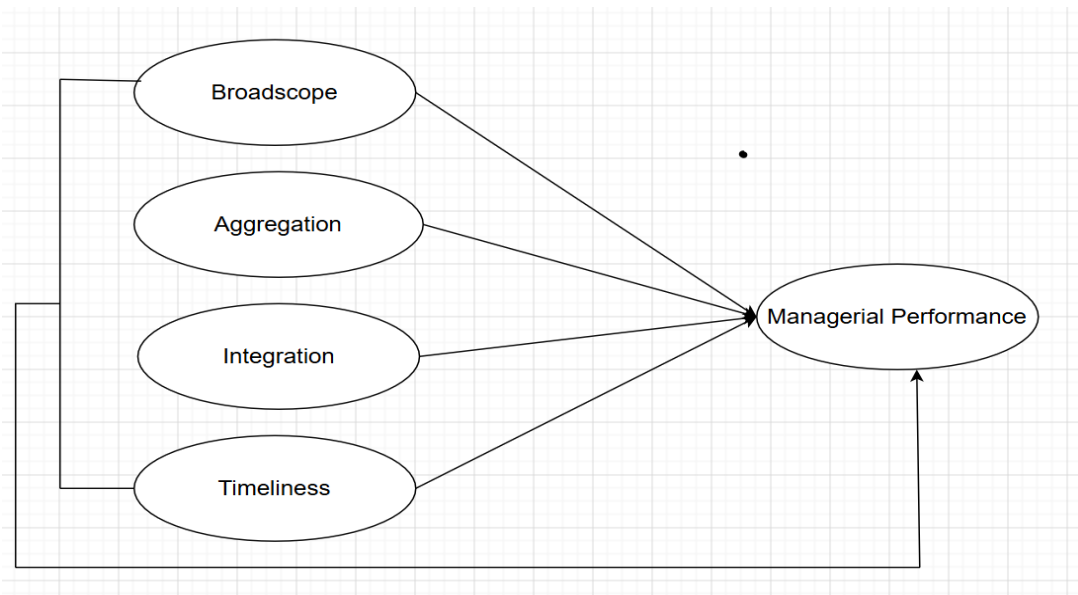


Figure 2. 1 Conceptual Framework

2.2 Hypothesis

Hypothesis is a temporary answer to the formulation of the research problem, where the formulation of the research problem has been stated in the questionnaire. The hypothesis is said to be temporary because the answers given are only based on theory.

The hypotheses in this study are:

1. Management accounting information system with *Broad scope characteristics* affect managerial performance.
2. Management accounting information system with *aggregation characteristics* affect managerial performance.
3. Management accounting information system with *Integration characteristics* affect managerial performance.
4. Management accounting information system with *Timeliness characteristics* affect managerial performance.
5. The characteristics of management accounting information systems collectively affect managerial performance

CHAPTER III

RESEARCH METHODS

3.1 Types of Research

This study uses an associative method. Associative research is research that aims to analyze the relationship between one variable and another or how a variable affects other variables. According to (Sugiyono, 2016). "The associative approach is the formulation of a research problem that asks the relationship between two or more variables". The existence of these relationships and the level of variables is important, because by knowing the level of the existing relationship, the researcher will be able to develop it according to the research objectives.

In addition, this research is also included in research that contains associative problems. Associative problem formulation is a formulation of research problems that asks about the relationship between two or more variables.

3.2 Variable Operational Definition

Operational definition is an aspect that provides information about research variables and indicators that measure a variable. Based on the operational definition, it can be known how to measure variables based on the concept that has been built. In this study, the operational definition is as follows:

3.2.1 Managerial Performance

Managerial Performance is the ability or achievement of work that has been achieved by personnel or a group of people in an organization, to carry out their functions, duties, and responsibilities in carrying out operations (Mulyadi, 2007)

3.2.2. Broadscope

Information coming from the hospital relating to authority and responsibility as a controller. If Broadscope is running well, it will improve Managerial Performance (Purnama, 2022)

3.2.3 Aggregation

Aggregation is the level of information availability that has *aggregation characteristics*, information from each unit in the hospital that will be used as decision-making (Irsan, 2023). SAM provides information in the form of aggregations, unprocessed data to various aggregations based on a specific period of time.

3.2.4 Integration

Integration is the level of information availability that has the characteristics of *integration*, coordination and interconnectedness of information from one unit to another (Hayati & Yulistia, 2023). Integrated information includes aspects such as target conditions or calculated activities from the interaction process of one sub-unit with another sub-unit will be reflected in the integration information.

3.2.5 Timelines

It is the level of availability of information that has the characteristics of *Timeliness*, information related to the frequency of reporting and the speed of reporting (Hayati & Yulistia, 2023). The timelines dimension has two sub-dimensions, namely the frequency of reporting and the speed of reporting.

Variable	Operational Definition	Variable Indicators	Measurement Scale
Managerial Performance (Y)	Managerial Performance is the ability or work achievement that has been achieved by personnel or a group of people in an organization, to carry out their functions, duties, and responsibilities in carrying out their functions, duties, and responsibilities in carrying out operational. (Mulyadi, 2007)	<ol style="list-style-type: none"> 1. Planning 2. Research 3. Coordination 4. Evaluation 5. Supervision 6. Staffing 	Ordinal
<i>Broad scope</i> (X1)	Information coming from the hospital relating to authority and responsibility as a controller. If Broadscope runs well, it will improve Managerial Performance. (Full, 2022)	<ol style="list-style-type: none"> 1. Availability of external information 2. Availability of non-information Finance 3. Predictive information 	Ordinal
<i>Aggregation</i> (X2)	The level of availability of information that has <i>aggregation characteristics</i> , Information from each unit in the hospital that will be used as a decision-making. (Irsan, 2023)	<ol style="list-style-type: none"> 1. Integrated information 2. Concise data presentation 3. Ability to analyze multi-dimensional data 	Ordinal
<i>Integration</i> (X3)	The level of availability of information that has the characteristics of <i>integration</i> , coordination and linkage of information from one unit to another. (Hayati & Yulistia, 2023)	<ol style="list-style-type: none"> 1. Information system relationships between functions 2. System ability to access and share data in real-time 3. Consistency between divisions 	Ordinal
<i>Timeliness</i> (X4)	Level availability of information that has characteristics <i>Timeliness</i> , Information relating to the frequency of reporting and the speed of reporting. (Hayati & Yulistia, 2023)	<ol style="list-style-type: none"> 1. Time Wait 2. Frequency of data updates 3. Ability to obtain real-time data 	Ordinal

3.4 Sampling Techniques

3.4.3 Population

Population is a generalized area consisting of: objects/subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then drawn conclusions (Sugiyono, 2016). In this study, the population is the entire staff, the head of the field to the director at UPTD Hospital. Especially for the Pulmonary of North Sumatra Province there are 80 people, which are as follows.

Table 3.4 Research Population

Yes	Divisions	Number of Samples
1.	Director	1
2.	Head of division	11
3.	Staff	22
4.	General	12
5.	Employees	34
	Sub Total	80

3.4.4 Sample

A sample is a part of the number or characteristics that the population has. If the population is large, and it is impossible for researchers to study everything in a population, for example due to limited funds, energy, and time, researchers can use samples taken from that population.

The sampling technique in this study uses saturated sampling techniques. According to Sugiyono (2016), saturated sampling is a sample collection technique when all members of the population are sampled. The questionnaire was given to all staff, managers, and top managers totaling 80 people at the UPTD of the North Sumatra Provincial Pulmonary Special Hospital which was used as a sample.

3.5 Data Collection Techniques

1. Observations

Observation or observation is the activity of a process or object with the intention of feeling and then understanding the knowledge of a phenomenon based on previously known knowledge and ideas

2. Questionnaire

The data in this study was collected using questionnaires. The questionnaire was given to respondents or all staff, managers to top managers at the UPTD Pulmonary Special Hospital of North Sumatra Province which amounted to 80 people. The questionnaire in this study consisted of questions sourced from the variable indicators of the research.

Questionnaires are questions that are compiled by researchers to find out the opinions/perceptions of the research respondents about a variable being studied. The questionnaire in this study is aimed at where each statement has 5 options as follows.

Table 3.5 Likert Scale

Answer Options	Value
Strongly agree	5
Agree	4
Disagree	3
Disagree	2
Strongly disagree	1

The measurement scale uses the Likert scale, to measure people in the range of social phenomena.

3.6 Instrument Testing

Before the questionnaire is distributed to respondents, the questionnaire needs to be tested so that the analyzed data has a high degree of accuracy and confidence. Therefore, it is necessary to conduct an instrument test consisting of a validity test and a reliability test by testing 30 respondents outside of the original respondents such as: nurses, and doctors using SmartPLS software.

3.6.1 Validity Test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that the questionnaire will measure. To test validity is to correlate the total items, namely by correlating the scores of a questionnaire system with the total.

If the correlation is positive and $r > 0.3$, then the item of the instrument is declared valid. Invalid question items are not included in the hypothesis test. In testing the quality of respondent data, whether the data can be used for further analysis. Therefore, the stage of data testing is carried out using a validity test as a measure to test the extent of the accuracy or correctness of an instrument as a measuring tool for research variables.

Testing the validity of each item of the free instrument by correlating each item of the statement, the minimum requirement to qualify whether each statement is valid or invalid, by comparing the calculation with the t -table with $dk = n - k$ (where k is 2, i.e. the questionnaire item and the total questionnaire item) $= n - 2 = 30 - 2 = 28$,

then the $r_{table} = 0.361$. If the correlation coefficient (r_{xy}) < 0.361 then the item in the statement is invalid. On the other hand, if $r_{xy} > 0.361$ is declared valid. Based on the data collected, there are 4 statements for the Broadscope variable (X1), 4 statements for verifiable Aggregation (X2), 4 statements for integration variables (X3), 4 statements for timeliness variables (X4), and 8 statements for managerial performance variables (Y). The results of the item analysis are shown in the following table

Table 3.3 Broadscope Validity Test

No. Item	r count	r table	Status
1	0,852	0,361	Valid
2	0,884		Valid
3	0,82		Valid
4	0,886		Valid

Source: Data processed 2026

From the results of the processing above, 4 instruments were processed using Ms. Excel. The results obtained were 4 valid instruments. So, for the Broadscope variable, 4 research instruments were used which were distributed to the sample in the study.

**Table 3.4
Aggregation Validity Test**

No. Item	r count	r table	Status
1	0,902	0,361	Valid
2	0,874		Valid
3	0,885		Valid
4	0,902		Valid

Source: Data processed 2026

From the results of the processing above, 4 instruments were processed using Ms. Excel. The results obtained were 4 valid instruments. So, for the aggregation variable, 4 research instruments were used which were distributed to the sample in the study.

Table 3.5
Integration Validity Test

No. Item	r count	r table	Status
1	0,860	0,361	Valid
2	0,882		Valid
3	0,825		Valid
4	0,841		Valid

Source: Data processed 2026

From the results of the processing above, 4 instruments were processed using Ms. Excel. The results obtained were 4 valid instruments. So, for integration, 4 research instruments were used which were distributed to the sample in the research.

Table 3.6
Timelines Validity Test

No. Item	r count	r table	Status
1	0,720	0,361	Valid
2	0,771		Valid
3	0,675		Valid
4	0,772		Valid

Source: Data processed 2026

From the results of the processing above, 4 instruments were processed using Ms.Excel. The results obtained were 4 valid instruments. So, for the timelines variable, 4 research instruments were used which were distributed to the research sample.

Table 3.7
Managerial Performance Validity Test

No. Item	r count	r table	Status
1	0,851	0,361	Valid
2	0,820		Valid
3	0,825		Valid
4	0,841		Valid
5	0,860		Valid
6	0,899		Valid
7	0,840		Valid
8	0,824		Valid

Source: Data processed 2026

From the results of the processing above, 8 instruments were processed using Ms. Excel. The results obtained were 8 valid instruments. So, for managerial performance, use all research instruments that are distributed to the sample in the research.

Based on the results of the validity test using Pearson Product Moment with a total of 30 respondents, a rtable value of 0.361 was obtained at a significant level of 5% ($df = 30$). All statement items in variables X1, X2, X3, X4, and Y have a calculation value greater than the table, so that all statement items are declared valid and suitable for use as research instruments

3.6.2 Reliability Test

The reality test is intended to find out the extent to which the measurement results remain consistent, if two or more measurements are taken against the same symptoms using the same measuring device (Fransiska, 2021). The realism test was carried out by looking at Cronbach's Alpha value where the value must be > 0.60 (Ghozali, 2021).

The following are the results of the feasibility test of the validity test of valid statement instruments from the variables Broadscope (X1), Aggregation (X2), Integration (X3), Timeliness (X4), and Managerial Performance (Y).

Table 3.7 Reliability Test

Variable	Value of Reliability	Value Limit	Status
Broadscope	0,937	0,60	Reliable
Aggregation	0,955	0,60	Reliable
Integration	0,956	0,60	Reliable
Timeliness	0,855	0,60	Reliable
Mnajerial Performance	0,800	0,60	Reliable

Source: data processed 2026

Based on the results of the reliability test using Cronbach's Alpha, all research variables had a Cronbach's Alpha value greater than 0.60, which ranged from 0.800 to 0.956. This shows that all research instruments on variables X1, X2, X3, X4, and Y have a good level of consistency so that all statement items are reliable and suitable for use as a data collection tool in research.

3.7 Data Analysis Techniques

This data will be analyzed using a quantitative approach using statistical analysis, namely the *partial least square – structural equation model* (PLSSEM) which aims to analyze paths with latent variables. This analysis is often referred to as the second generation of multivariate analysis (Ghozali & Latan 2015). Variant-based structural equation analysis (SEM) that can simultaneously test measurement models as well as structural model tests. The measurement model is used for validity and

reliability testing, while the structural model is used for causality testing (hypothesis testing with a prediction model).

The purpose of using (*Partial Least Square*) PLS is to make predictions. Where in making these predictions is to predict the relationship between constructs, in addition to helping researchers and their researchers to obtain latent variable values that aim to make predictions. The latent variable is the aggregate linear of the indicators. The weight estimate to create the latent variable score component is obtained based on how the inner model (a structural model that connects between latent variables) and the outer model (a measurement model, i.e. the relationship between indicators and their constructs) is specified. The result is that the residual variance of the variables of the dependent variables (both latent and indicator variables) is minimized.

PLS is a powerful method of analysis because it is not based on many assumptions and the data does not have to be a normal multivariate distribution (indicators with categorical scales, ordinals, intervals to ratios can be used in the same model). Structural model testing in PLS is carried out with the help of Smart PLS ver. 3 for Windows. Here is a structural model formed from the formulation of the problem.

According to (Hair Jr et al., 2017) There are two stages of the group to analyze SEM-PLS, namely:

1. Analysis of the measurement model (outer model), namely
 - a. Construct *reliability and validity*;
 - b. Convergent *validity*;
 - c. Discriminant *validity*

2. Analysis of the structural model (inner model), namely

- a. Collinearity
- b. Coefficient of determination (r-square);
- c. Hypothesis Testing

The parameter estimation obtained with (*Partial Least Square*) PLS can be categorized as follows: the first category, is the weight estimate used to create a latent variable score. The second category reflects path estimates that connect latent variables and between latent variables and their indicator blocks (loading). The third category is related to means and location parameters (regression constant values) for indicators and latent variables. To obtain these three estimates, PLS (*Partial Least Square*) uses a three-stage iterative process and in each stage produces the following estimates:

1. Produce a weight estimate. Weight estimate is the weight generated on the *outer model* (the relationship of the indicator to the construct). This weight shows how much each indicator contributes in forming latent variables. The greater the weight, the more important the indicator is in representing the construct.
2. Generate estimates for inner models and outer models. *Inner models* are relationships between latent variables (e.g. the influence of independent variables on dependents). The estimate in this section shows the magnitude of the *path coefficient*. The *outer model* is the relationship between a latent variable and its indicator. The estimate in this section shows the loading value or weight that explains the validity of the indicator to its construct

3. Generate means and location estimates (constants). These estimates are used to adjust the scale and data center. With the presence of constants (mean and location), the model can adjust the difference in scale between indicators so that the estimation results are more accurate and comparable.

3.7.1 Measurement Model Analysis (Outer Model)

External model analysis is carried out to ensure that the measurement used is feasible to be used as a measurement (valid and reliable). In this model analysis, it specifies the relationship between latent variables and their indicators. External model analysis aims to evaluate the construct variables being studied, the validity (accuracy), and reliability (reliability) of a variable. The analysis of the outer model can be seen from several indicators:

1. Reliability and Validity of Constructs

It is an indicator to measure a construct that can be seen in the view latent variable coefficient. To evaluate composite reliability, there are two measuring tools, namely internal consistency and Cronbach's alpha. With this measurement, if the value achieved is > 0.600 , it can be said that the construct has high reliability

2. Convergent Validity

It is an indicator that is assessed based on the correlation between the item score/component score and the construct score, which can be seen from the standardized loading factor which describes the magnitude of the correlation between each measurement item (indicator) and its construct. The individual reflective measure is said to be high if it

correlates >0.4 with the construct to be measured.

3. Discriminatory Validity

It is a measurement model with a reflexive indicator assessed based on the crossloading of measurements with constructs. If the correlation of the construct with the measurement item is greater than that of other construct sizes, then it shows their block size is better compared to other blocks. Meanwhile, according to another model to assess discriminant validity, by looking at the value of the *Heterotrait - Monotrait Ratio Of Corelation* (HTMT) < 0.90 , the variable has good (valid) discriminant validity (Hair, Hult, Ringle, & Sarstedt, 2014).

3.7.2 Structural Model Analysis (Inner Model)

After testing the *outer model* that has been met and meets the requirements, the inner model test will be carried out. Inner Model analysis is usually also called (inner relation, structural model and substantive theory) which describes the relationship between latent variables based on substantive theory.

Then in the interpretation it is the same as the interpretation in regression. The change in the value of R-square can be used to assess the influence of a particular independent latent variable on whether it has a substantive influence. In addition to looking at the R-square value, the PLS (*Partial Least Square*) model is also evaluated by looking at the Q-square value predictive of relevance for the constructive model. Q-square measures how well the observation value is produced by the model and parameter estimation. A Q-square value greater than 0 (zero) indicates that the model has a

predictive relevance value, while a Q-square value is less than 0 (zero), it indicates that the model lacks predictive relevance.

1. Collinearity (*Colinierity /Variance Inflation Factor/VIF*)

Collinearity testing is to prove the correlation between latent variables/constructs whether strong or not. If there is a strong correlation, it means that the model contains problems from a methodological point of view, because it has an impact on the estimation of its statistical significance. This problem is called *colinearity*. The value used to analyze it is to look at the *value of the Variance Inflation Factor (VIF)*. (Hair, Hult, Ringle, & Sarstedt, 2014; Garson, 2016). If the VIF value is greater than 5.00, then there is a collinearity problem, and vice versa, there is no collenatorial problem if the $VIF < 5.00$ value (Hair, Hult, Ringle, & Sarstedt, 2014).

2. Coefficient of Determination (*R Square*)

The Coefficient of Determination (*R Square*) aims to evaluate the accuracy of a variable's prediction. In other words, to evaluate how the variation in the value of the bound variable is affected by the variation in the value of the free variable in a path model. (Hair, Hult, Ringle, & Sarstedt, 2014; Garson, 2016). An R Square value of 0.75 indicates a strong PLS model, an R Square of 0.50 indicates a moderate/moderate PLS model and an R Square value of 0.25 indicates a weak PLS model (Ghozali, 2016).

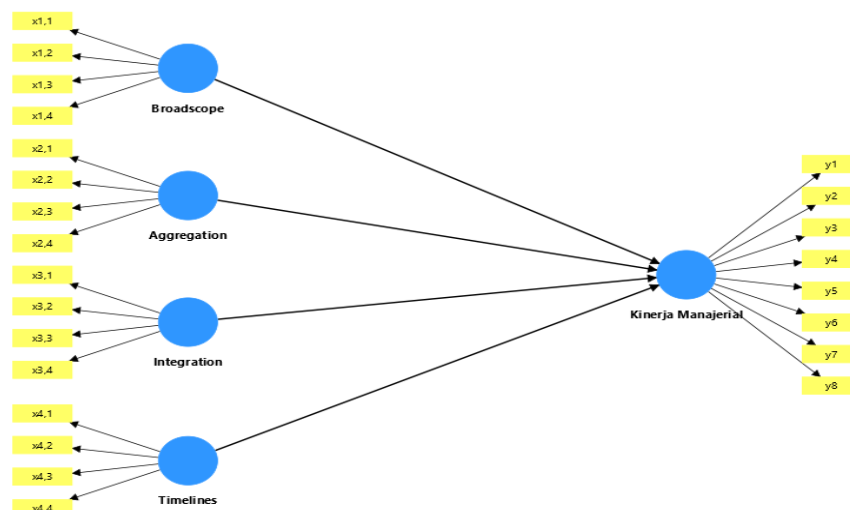


Figure 3. 1 PLS Structural Model Research

Description :

X1 : Broadscope

X2: Aggregation

X3: Integration

X4 : Timeliness

Y : Managerial Performance

3. Hypothesis Testing

In hypothesis testing, it can be seen from the t-statistical value and the probability value. For hypothesis testing, namely using statistical values, for alpha 5% the t-statistical value used is 1.96. So that the criteria for accepting/rejecting the hypothesis are H_a accepted and H_0 is rejected when the t-statistic > 1.96 . To reject/accept the hypothesis using probability, H_a is accepted if the probability value < 0.05 . The relationships between variables in a flowchart can help in stringing together the causal relationships between constructs from the previous theoretical model.

CHAPTER IV

RESEARCH RESULTS

4.1 Hospital Overview

UPT. Community Lung Health (KPM) was first built by the SCVT Foundation (a foundation for the eradication of pulmonary tuberculosis during the Dutch colonial era) in 1937. After the proclamation of independence, it was taken over by the Indonesian government and in 1952 it changed its name to the Lung Disease Eradication Center (BP4) of the Lung Hospital which was under the auspices of the Lung Eradication Institute of the Ministry of Health of the Republic of Indonesia. BP4 Medan is one of the best BP4 in all of Indonesia in terms of building, maintenance and maintenance. The Pulmonary Disease Treatment Center (BP4) changed its name to UPT. Community Lung Health (KPM) based on the Decree of the Governor of North Sumatra No. 37 of 2010.

UPTD Special Pulmonary Hospital is a Regional Technical Implementation Unit under the North Sumatra Provincial Health Office that provides special health services for lung diseases. This hospital has been designated as a Regional Public Service Agency (BLUD), providing flexibility in management and health services according to the needs of the community. The hospital specializes in treating lung health issues, especially: Pulmonary Tuberculosis (TB) including complex TB cases. Infectious diseases of the lungs, asthma, COPD, and other lung disorders that require specialist treatment

In the health role of UPTD Pulmonary Special Hospital, it is active in

health promotion and education for patients and families to increase awareness of healthy living behaviors and prevention of lung diseases. In infrastructure development, the North Sumatra Provincial Government continues to develop this hospital facility, including the construction of inpatient and building rehabilitation to expand service capacity. To overcome this health problem, the UPTD Pulmonary Special Hospital has organized comprehensive and integrated lung health services, using appropriate technology, supported by active community participation, cross-program and cross-sectoral cooperation.

4.1.1. Description of Respondent Data

In this study, the author distributed a questionnaire to respondents to see the characteristics of respondents based on gender, age, education and length of employment. The following are the results of data from respondents, namely:

Table 4.1
(Characteristics Based on Respondent Gender)

Gender	Quantity	Percentage
Male	27	34%
Women	53	66%
Total	80	100%

Based on the table above, it shows that the data results of respondents in this study are male respondents (34%) and female respondents are 53 people (66%).

Table 4.2
(Characteristics Based on Respondent Age)

Age	Quantity	Percentage
25-32 Years	32	40%
33-40 Years	20	25%
>41 Years	15	18,75%
Others	13	16,25%
Total	80	100%

Based on the table above, it shows that the results of the respondent data based on age in this study are 25-32 years old as many as 32 people (40%), 33-40 years old as many as 20 people (25%), then age >41 years as many as 15 people (18.75%) and the last one as many as 13 people (16.25%)

Table 4.3
(Characteristics Based on Respondents' Education Level)

Education Level	Quantity	Percentage
D3	15	18,75%
S1	54	67,5%
S2	11	13,75%
Quantity	80	100%

Based on the table above, it shows that the results of respondent data based on education level in this study are mostly S1 level as many as 54 people (67.5%), D3 level as many as 15 people (18.75%), and S2 level as many as 11 people (13.75%)

Table 4.4
(Characteristics Based on Working Time)

Long Time Working	Quantity	Percentage
< 1 Year	10	12,5%
1-5 Years	41	51,25%
5-10 Years	21	26,25%
Others	8	10%
Total	80	100%

Based on the table above, it shows that the results of respondent data based on the length of work in this study are mostly 1-5 years as many as 41 people (51.25%), >1 year as many as 10 people (12.5%), 5-10 years as many as 21 people (26.25%) and others as many as 8 people (10%)

4.1.2. Descriptive Statistical Analysis

In interpreting the variables being studied, a categorization of respondents' responses was carried out based on the average respondent response score. The principle of categorization is carried out according to (Sugiyono, 2009), which is based on the maximum score range and the minimum score divided by the number of categories that are cooled using the following formula:

$$\text{Category Score Range} = \frac{\text{Maximum score} - \text{Minimum score}}{\text{Number of categories}}$$

Table 4.5
(Guidelines for Average Categories of Respondent Response Scores)

Questionnaire Interval	Categories
1,00 – 1,80	Not Good
1,81 – 2,60	Not Good
2,61 – 3,40	Pretty Good
3,41 – 4,20	Good
4,21 – 5,00	Excellent

1. Broadscope (X1)

Based on the respondent answer data, the Broadscope variable (X1) was obtained as follows:

Table 4. 5 Questionnaire Scores for Broadscope Variables (X1)

Respondent Results X1														
Statement	Strongly agree		Agree		Disagree		Disagree		Strongly Disagree		Quantity		Average	Categories
	F	%	F	%	F	%	F	%	F	%	F	%		
1	50	62	26	32	1	1	0	0	3	3	80	100	4.5	Excellent
2.	47	59	30	37	0	0	1	1	2	2	80	100	4.48	Excellent
3.	35	44	38	47	3	3	1	1	3	3	80	100	4.3	Excellent
4.	40	50	33	41	2	2	1	1	4	5	80	100	4.3	Excellent
Average													4.39	Excellent

Source: Data Processed 2026

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

1. The respondents' answers to the information I received included financial and non-financial aspects needed in decision-making, the majority answered "strongly agreed" as many as 50 people with a frequency of 62% with an average score of 4.5 with a very good category
2. The respondents' answers about information systems in our work unit provide data on the external environment such as government regulations, the majority answered "strongly agreed" as many as 47 people with a total frequency of 59% with an average score of 4.48 with a very good category
3. The respondents' answers about me received a report explaining about competitors, and the majority of industry trends answered "agreed" as many as 38 people with a total frequency of 47% with an average score of 4.3 with the very good category
4. The respondents' answers to the information provided not only focused on the past, but also included projections or future estimates, the majority

answered "strongly agreed" as many as 40 people with a frequency of 50% with an average score of 4.3 in the very good category

2. Aggregation (X2)

The following is a description or presentation of data from the research on aggregation variables summarized in the following table:

Table 4. 6 Questionnaire Score for Aggregation Variable (X2)

Respondent X2 Results														
Statement No	Strongly agree		Agree		Disagree		Disagree		Strongly Disagree		Quantity		Average	Categories
	F	%	F	%	F	%	F	%	F	%	F	%		
1.	53	66	18	22	2	2	2	2	5	1	80	100	4.4	Excellent
2.	42	52	28	35	4	4	2	2	4	1	80	100	4.27	Excellent
3.	45	56	26	32	4	4	1	1	4	1	80	100	4.33	Excellent
4.	48	60	23	25	3	3	2	2	4	1	80	100	4.36	Excellent
Average													4.34	Excellent

Source: Data Processed 2026

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

1. Respondents' answers about information systems in our work unit were able to present data that had been summarized from various parts of the organization, the majority answered "strongly agreed" as many as 53 people with a total frequency of 66% with an average score of 4.4 with a very good category
2. Respondents' answers about me receiving consolidated reports from various functions or units to support decision-making, the majority answered "strongly agreed" as many as 42 people with a frequency of 52% with an average score of 4.27 with a very good category
3. Respondents' answers about the available information can be combined at various levels ranging from small work units to the entire organization, the

majority answered "strongly agreed" as many as 45 people with a frequency of 56% with an average score of 4.33 in the very good category

- The respondents' answers to the data I received have been processed so that it is easy to use for cross-functional or cross-unit analysis, the majority answered "strongly agreed" as many as 48 people with a total frequency of 60% with an average score of 4.36 with a very good category

3. Integration (X3)

The following is a description or presentation of data from the integration variable research summarized in the following table:

Table 4. 7 Questionnaire Scores for Integration Variable(X3)

Respondent X2 Results														
Statement No	Strongly agree		Agree		Disagree		Disagree		Strongly Disagree		Quantity		Average	Categories
	F	%	F	%	F	%	F	%	F	%	F	%		
1.	51	63	20	25	2	2	2	2	5	1	80	100	4.37	Excellent
2.	48	60	28	35	2	4	1	2	1	1	80	100	4.51	Excellent
3.	40	50	30	37	6	4	1	1	5	1	80	100	4.23	Excellent
4.	50	62	23	28	3	3	2	2	2	1	80	100	4.46	Excellent
Average													4.39	Excellent

Source: Data Processed 2026

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

- The respondents' answers about the information system at my place allowed direct data exchange between departments or work units, the majority answered "very agreed" as many as 51 people with a frequency of 63% with an average score of 4.37 with a very good category
- The respondents' answers to the information I received reflected coordination between functions such as finance, operations and planning, the majority answered "strongly agreed" as many as 48 people with a total

- frequency of 60% with an average score of 4.51 with a very good category
3. Respondents' answers about data from various systems or units can be accessed in an integrated manner through one information platform, the majority answered "strongly agree" as many as 40 people with a frequency of 50% with an average score of 4.23 with a very good category
 4. The respondents' answers about the information system used facilitated collaboration between departments in compiling reports and decision-making, the majority answered "strongly agreed" as many as 50 people with a frequency of 62% with an average score of 4.46 with a very good category
5. **Timeliness (X4)**

The following is a description or presentation of data from the Timeliness variable research which is summarized in the following table:

**Table 4. 8 Questionnaire Scores for Timeliness
Variables (x4)**

Respondent X2 Results														
Statement No	Strongly agree		Agree		Disagree		Disagree		Strongly Disagree		Quantity		Average	Categories
	F	%	F	%	F	%	F	%	F	%	F	%		
1.	49	61	21	26	2	2	2	2	6	7	80	100	4.31	Excellent
2.	46	57	30	37	1	1	1	2	2	2	80	100	4.46	Excellent
3.	44	56	30	37	4	5	1	1	1	1	80	100	4.43	Excellent
4.	51	62	23	28	3	3	1	2	2	2	80	100	4.5	Excellent
Average													4.42	Excellent

Source: Data Processed 2026

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

1. The respondents' answers to the information I received were available in time when needed for decision-making, the majority answered "strongly agreed" as many as 49 people with a total frequency of 61% with an average score of 4.31 in the very good category

2. Respondents' answers about our information system providing data in real-time or close to the time of the incident, the majority answered "strongly agreed" as many as 46 people with a total frequency of 57% with an average score of 4.46 in the very good category
3. Respondents' answers about there are no significant delays in the presentation of reports required for operational activities, the majority answered "strongly agreed" as many as 44 people with a total frequency of 56% with an average score of 4.43 with an excellent category
4. The respondents' answers to the information provided by the system are always updated regularly and on time, the majority answered "strongly agreed" as many as 51 people with a total frequency of 62% with an average score of 4.5 with a very good category

6. Managerial Performance (Y)

The following is a description or presentation of data from the research on managerial performance variables summarized in the following table

Table 4.9 Questionnaire Scores for Managerial Performance Variables (Y)

Results of Respondent Y														
Statement No	Strongly agree		Agree		Disagree		Disagree		Strongly Disagree		Quantity		Average	Categories
	F	%	F	%	F	%	F	%	F	%	F	%		
1.	38	47	35	43	4	5	1	1	2	2	80	100	4.32	Excellent
2.	36	45	35	43	5	6	3	2	1	1	80	100	4.66	Excellent
3.	34	42	32	40	8	10	4	5	2	2	80	100	4.15	Good
4.	33	41	40	50	3	3	2	2	2	2	80	100	4.25	Excellent
5.	43	53	30	37	4	5	2	2	1	1	80	100	4.4	Excellent
6.	36	45	34	42	6	7	2	4	2	2	80	100	4.25	Excellent
7.	37	46	40	50	1	1	1	1	1	1	80	100	4.38	Excellent

														t
8.	39	48	30	37	7	8	2	2	2	2	80	100	4.27	Excellent
Average													4.33	Excellent

Source: Data Processed 2026

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

1. Respondents' answers The role of the managerial party in determining objectives, activity plan policies such as work scheduling, budgeting and program preparation, the majority answered "strongly agreed" as many as 38 people with a frequency of 47% with an average score of 4.32 with a very good category
2. The respondent's answer about the managerial party checking the performance of each unit or majority part, answering "strongly agreed" as many as 36 people with a frequency of 45% with an average score of 4.66 with a very good category
3. Respondents' answers The role of the managerial party in exchanging information in the organization to coordinate and adjust the Report, the majority answered "strongly agreed" as many as 34 people with a total frequency of 42% with an average score of 4.15 in the good category
4. Respondents' answers The role of the managerial party in evaluating and assessing the work plan, the majority answered "strongly agreed" as many as 38 people with a frequency of 47% with an average score of 4.25 with a very good category
5. Respondents' answers about the role of managers in managing or regulating employees, the majority answered "very agreed" as many as 36 people with a total frequency of 45% with an average score of 4.4 with a very

good category

6. Respondents' answers about the ability of managers and superiors to supervise, the majority answered "strongly agreed" as many as 34 people with a frequency of 42% with an average score of 4.25 with a very good category
7. Respondents' answers about the role of the managerial party in conducting contracts for goods/services needed in units or sub-units, the majority answered "agreed" as many as 40 people with a frequency of 50% with an average score of 4.38 with a very good category
8. Respondents' answers about the manager's ability to give instructions, the majority answered "strongly agreed" as many as 39 people with a total frequency of 48% with an average score of 4.27 with the very good category

4.1.3. Data Analysis

a. Measurement Model Analysis (*Outer Model*)

Measurement model analysis (*outer model*) aims to evaluate the construct variables being studied, the validity (accuracy), and reliability (reliability) of a variable.

1) Construct realism and validity analysis

Construct reliability and validity analysis is a form of reliability used to assess the consistency of cross-item results on the same test. Internal consistency testing using composite reliability values with the criterion that a variable is said to be reliable if the composite reliability value > 0.600 (Hair, Hult, Ringle, & Sarstedt, 2014).

Table 4.10
Construct Feasibility and Validity
Analysis

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Aggregation	0.948	0.962	0.963	0.866
Broadscope	0.929	0.933	0.950	0.826
Integration	0.948	0.949	0.962	0.865
Managerial Performance	0.959	0.965	0.967	0.787
Timelines	0.870	0.887	0.912	0.723

Source : data processing, 2026

Based on the data analysis of the feasibility and validity of the construct in the table above, the results were obtained that the Aggregation variable has a composite reliability value of $0.963 > 0.600$ then the Aggregation variable is reliable, then the Broadscope variable has a composite reliability value of $0.950 > 0.600$ then the Broadscope variable is reliable, the Integration variable has a composite reliability value of $0.962 > 0.600$ then the Integration variable is reliable, The Managerial Performance variable has a composite reliability value of $0.967 > 0.600$, then the Managerial Performance variable is reliable, the Timelines variable has a composite reliability value of $0.912 > 0.600$, then the Timelines variable is reliable.

1) Convergent Validity

Convergent validity is used to see the extent to which a measurement correlates positively with an alternative measurement of the same construct. To see whether an indicator of a construct variable is valid or not, it is seen from *the outer loading value*. *If the outer loading value is greater than (0.4) then an indicator is valid* (Hair, Hult, Ringle, &

Sarstedt, 2014).

Table 4.11

Convergent Validity

	Aggregation	Broadscope	Integration	Managerial Performance	Timelines
X1.1	0,801	0,829	0,723	0,736	0,838
X1.2	0,898	0,914	0,923	0,820	0,860
X1.3	0,845	0,926	0,862	0,690	0,835
X1.4	0,906	0,961	0,921	0,797	0,863
X2.1	0,906	0,907	0,963	0,827	0,877
X2.2	0,916	0,902	0,975	0,804	0,884
X2.3	0,872	0,884	0,927	0,890	0,859
X2.4	0,831	0,832	0,853	0,637	0,834
X3.1	0,927	0,871	0,895	0,830	0,863
X3.2	0,944	0,880	0,859	0,783	0,889
X3.3	0,921	0,888	0,886	0,761	0,883
X3.4	0,928	0,900	0,880	0,816	0,884
X4.1	0,847	0,862	0,882	0,733	0,861
X4.2	0,608	0,584	0,573	0,564	0,736
X4.3	0,930	0,899	0,928	0,799	0,942
X4.4	0,796	0,798	0,727	0,751	0,849
Y1.1	0,729	0,722	0,746	0,937	0,704
Y1.2	0,552	0,592	0,581	0,815	0,545
Y1.3	0,775	0,784	0,775	0,953	0,769
Y1.4	0,768	0,738	0,756	0,949	0,720
Y1.5	0,801	0,749	0,774	0,955	0,787
Y1.6	0,753	0,738	0,748	0,944	0,735
Y1.7	0,894	0,903	0,928	0,822	0,865
Y1.8	0,719	0,701	0,675	0,750	0,773

Source: data processing 2026

Based on the table above, it can be seen that the *outer loading value* for the Broadscope variable is greater than 0.4, then all indicators in the Broadscope Quality variable are declared valid. If the *outer loading value* for the Aggregation variable is greater than 0.4, then all indicators on the Aggregation variable are declared valid. If the *outer loading value* for the Integration variable is greater than 0.4, then all indicators in the

Integration variable are declared valid. If the *outer loading value* for the Timelines variable is greater than 0.4, then all indicators on the Timelines variable are declared valid. The *outer loading value* for the Managerial Performance variable is greater than 0.4, then all indicators in the Managerial Performance variable are declared valid.

2) Discriminatory Validity

Discriminant validity aims to assess whether an indicator of a construct variable is valid or not, namely by looking at the *Heterotrait - Monotrait Ratio Of Corelation* (HTMT) value < 0.90 , then the variable has a good (valid) discriminant validity (Hair, Hult, Ringle, & Sarstedt, 2014).

Table 4.12 Discriminatory Validity

	Aggregation	Broadscope	Integration	Managerial Performance	Timelines
Aggregation					
Broadscope	0.888				
Integration	0.899	0.813			
Managerial Performance	0.879	0.879	0.889		
Timelines	0.711	0.830	0.732	0.809	

Source : data processing, 2026

The *Heterotrait - Monotrait Ratio Of Corelation* (HTMT) value of all variables is below 0.9, so that the relationship between variables is declared valid.

a. Structural Model Analysis (*Inner Model*)

Structural model analysis or (*inner model*) aims to test research hypotheses. The parts that need to be analyzed in the structural model are collinearity, hypothesis testing, and determination coefficient (*R Square*).

1) Collinearity (*Colinierity /Variance Inflation Factor/VIF*)

Collinearity testing is to prove the correlation between latent variables/constructs whether strong or not. If there is a strong correlation, it means that the model contains problems from a methodological point of view, because it has an impact on the statistical significance of the estimation. This problem is called *colinearity*. The value used to analyze it is to look at the value of the *Variance Inflation Factor (VIF)*. (Hair, Hult, Ringle, & Sarstedt, 2014; Garson, 2016).

If the VIF value is greater than 5.00, then there is a collinearity problem, and conversely, there is no collinearity problem if the $VIF < 5.00$ value is (Hair, Hult, Ringle, & Sarstedt, 2014).

4.12 Collinearity

	Managerial Performance
Aggregation	2.619
Broadscope	3.473
Integration	3.278
Managerial Performance	
Timelines	3.104

Source : data processing 2026

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

- a) The VIF for the correlation of Aggregation to Managerial Performance is $2.619 < 5.00$ (no collinearity issues occur)
- b) The VIF for Broadscope's correlation to Managerial Performance is $3.473 < 5.00$ (no collinearity issues occur)
- c) The VIF for the correlation of Integration to Managerial Performance is $3.278 < 5.00$ (no collinearity issues occur)
- d) VIF for the correlation of Timelines to Managerial Performance

is $3.104 < 5.00$ (no collinearity problem occurs)

Thus, from the above data, the structural model in this case is not all correlation that is free from the problem of collinearity.

1) Hypothesis Testing

In this test, there are two stages, namely testing the hypothesis of the influence of langsung and testing the hypothesis of indirect influence.

The coefficients of the hypothesis testing pathway are in the figure below:

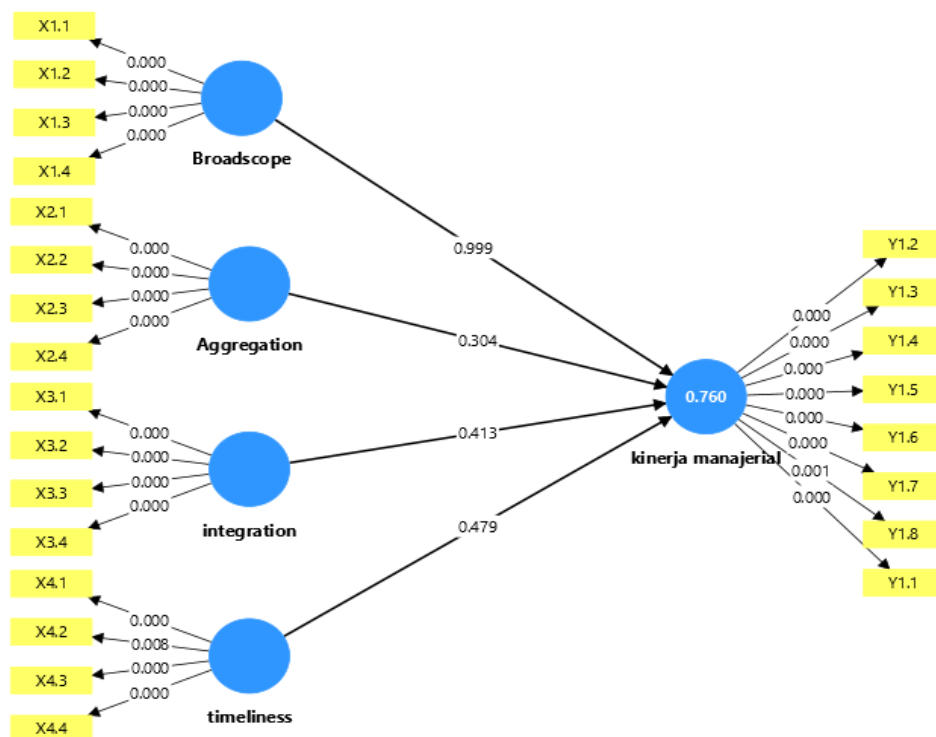


Figure 4.1 Outer Loading Image

Table 4. 12 Results of Outer Loading

	Timelines	Aggregation	Broadscope	Integration	Managerial Performance
X1-1			0.829		
X1-2			0.914		
X1-3			0.926		
X1-4			0.961		
X2-1		0.963			
X2-2		0.975			
X2-3		0.927			
X2-4		0.853			
X3-1				0.927	
X3-2				0.944	
X3-3				0.921	
X3-4				0.928	
X4-1	0.861				
X4-2	0.736				
X4-3	0.942				
X4-4	0.849				
Y1					0.937
Y2					0,815
Y3					0.953
Y4					0.949
Y5					0.955
Y6					0.944
Y7					0.822
Y8					0.750

Source : SmartPLS Processed Products, 2026

Based on the data in table 4.12 above, it can be seen that each indicator of each indicator in the research variable has the largest cross loading value in the measured variable compared to the value in the other variable. The largest cross loading value was found in the Aggregation variable (X2), which was in the X2-2 indicator of 0.975, while the smallest cross loading value was found in the Timelines variable (X4), namely in the X4-2 indicator of 0.736. Based on these results, it can be stated that all indicators used in this study have good discriminant validity in forming their respective

variables, so that these indicators are declared valid and feasible to be used in measuring the research construct.

1) Direct Impact Testing

Direct influence hypothesis testing aims to prove the hypotheses of the influence of one variable on another directly (without intermediaries). If the value of the line coefficient is positive, it indicates that the increase in the value of one variable is followed by an increase in the value of another variable. (Hair, Hult, Ringle, & Sarstedt, 2014; Garson, 2016).

If the probability value (P-Value) < Alpha (0.05) then H_0 is rejected (the influence of one variable on another variable is significant). If the probability value (P-Value) > Alpha (0.05) then H_0 is rejected (the influence of one variable on another variable is insignificant) (Hair, Hult, Ringle, & Sarstedt, 2014; Garson, 2016).

Table 4.13

Direct Influence Hypothesis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Aggregation -> Managerial Performance	0.370	0.332	0.370	3.053	0.000
Broadscope -> Managerial Performance	0.401	0.002	0.488	3.001	0.001
Integration -> Managerial Performance	0.321	0.379	0.368	2.781	0.002
Timelines -> Managerial Performance	0.199	0.172	0.301	3.721	0.000

Source : Data Processing 2026

Based on the table above, it is obtained that the direct influence of the variable X1 (Broadscope) on the variable Y (Managerial Performance) has a path coefficient of 0.401 (positive), then the

increase in the value of the Broadscope variable will be followed by an increase in the Managerial Performance variable. The influence of Broadscope variables on Managerial Performance has a *P-Values* value of $0.000 < 0.05$, so it can be stated that the influence between Broadscope on Managerial Performance is significant.

Based on the table above, it is obtained that the direct influence of the X2 variable (Aggregation) on the Y variable (Managerial Performance) has a path coefficient of 0.370 (positive), then the increase in the value of the Aggregation variable will be followed by an increase in the Managerial Performance variable. The influence of the Aggregation variable on Managerial Performance has a *P-Values* value of $0.001 < 0.05$, so d32apat states that the influence of Aggregation on Managerial Performance is significant.

Based on the table above, it is obtained that the direct influence of the variable X3 (Integration) on the variable Y (Managerial Performance) has a path coefficient of 0.321 (positive), then the increase in the value of the Integration variable will be followed by an increase in the Managerial Performance variable. The influence of the Integration variable on Managerial Performance has a *P-Values* value of $0.002 < 0.05$, so it can be stated that the influence of Integration on Managerial Performance is significant.

Based on the table above, it is obtained that the direct influence of the variable X4 (Timelines) on the variable Y (Managerial Performance) has a path coefficient of 0.199 (positive), then the increase in the value of the Timelines variable will be

followed by an increase in the Managerial Performance variable. The influence of the Timelines variable on Managerial Performance has a *P-Values* value of $0.000 < 0.05$, so it can be stated that the influence between Timelines on Managerial Performance is significant.

2) Coefficient of Determination (*R Square*)

The Coefficient of Determination (*R Square*) aims to evaluate the accuracy of a variable's prediction. In other words, to evaluate how the variation in the value of the bound variable is affected by the variation in the value of the free variable in a path model. (Hair, Hult, Ringle, & Sarstedt, 2014; Garson, 2016). An R Square value of 0.75 indicates a strong PLS model, an R Square of 0.50 indicates a moderate/moderate PLS model and an R Square value of 0.25 indicates a weak PLS model (Ghozali, 2016).

Table 4.14
Coefficient of Determination

	<i>R Square</i>	<i>Adjusted R Square</i>
Managerial Performance	0,760	0,720

Source : Data Processing 2026

In the table above, the result of the influence of Broadscope, Aggregation, Integration and Timelines on Managerial Performance is 0.760, meaning that the amount of influence is 76.0%, this means showing a strong influence relationship.

4.2.Discussion

4.2.1 The Influence of Broadscope on Managerial Performance

The results of the analysis showed that the variable X1 (Broadscope) to the variable Y (Managerial Performance) had a path coefficient of 0.401 (positive). The T-Statistic value of 3.001 is greater than 1.96 and the P-Value is $0.001 < 0.05$ so it can be stated that the influence between Broadscope on Managerial Performance is significant. The higher the level of broadscope, the better the application of broadscope in carrying out the functions of planning, organizing and controlling, and decision-making. Broadscope assists managers in obtaining accurate, relevant, and timely information so that decisions are more on target. Overall, the application of broadscope plays an important role in supporting better managerial performance.

The characteristics of broadscope, have three sub-dimensions, namely: focus, quantification, and time. Focus is related to information that comes from inside or outside the organization, quantification is related to financial and non-financial information, and stone is related to the estimation of events that will occur in the future. In organizations with a decentralized structure, managers need broadscope information as one of the implications of increasing their authority and responsibility as well as their function as controllers (Harisiadi 2002).

Information is necessary in decision-making. Management needs adequate information for decision-making. The characteristics of broadscope provide information about external and internal factors of the hospital, economic and non-economic information, and estimates of

future events. Broad scope information can reduce uncertainty by providing the combination of financial and non-financial information needed and can help managers produce more effective policies so that the results are expected to improve managerial performance.

Broadscope is a dimension of the management accounting information system (SIAM) that provides broad information, covering financial and non-financial, short-term and long-term, as well as internal and external information of hospitals. In the UPTD of the North Sumatra Provincial Special Hospital, broadscope plays an important role in providing a comprehensive information foundation for managers in the decision-making process. With extensive and in-depth information, managers can understand the hospital's operational conditions, hospital quality management, as well as external factors such as government policies and service satisfaction in serving in hospitals.

When managers have access to broadscope information, they are able to formulate strategies that are more adaptive and responsive. This allows for improved managerial performance because the decisions taken are based on accurate, relevant, and integrated data. For example, information about medical services, administration, and compliance and quality can be considered in resources optimally. Thus, broadscope contributes directly to the effectiveness of planning, organizing, and supervision by managers.

The implication of the implementation of a good broadscope in the management information system at the UPTD Special Pulmonary

Hospital of North Sumatra Province is the improvement of the quality of strategic decision-making, and operational efficiency, With a wider scope of information, managers are not only fixated on historical, service, and financial data, but can also utilize outside information, to environmental sustainability issues to develop long-term strategies. This is for the UPTD of the North Sumatra Provincial Lung Special Hospital which is engaged in specialized health services, where operational challenges are greatly influenced by complex and dynamic external factors.

Furthermore, broadscope also supports the achievement of corporate goals through increased accountability and coordination between units in the healthcare environment. When each managerial line has a thorough understanding of the conditions and goals of the organization, the work synergy will be stronger and more directed. In the long run, this will improve overall managerial performance which will lead to increased profits, and the reputation of the hospital as a government healthcare facility.

The results of this study are in accordance with the research (Feranika & Prasasti, 2022) (Missah et al., 2019) and (Hasanah, 2015) which showed that broad scope characteristics have a significant effect on managerial performance. The wider the scope of information obtained by managers in the hospital, the better the manager's performance in making decisions. The results of the study show that the characteristics of the management accounting information system have a positive and significant effect on managerial performance at the

UPTD of the Pulmonary Special Hospital of North Sumatra Province. This finding is in line with research conducted by Hasanah (2015) at Puskesmas in the city of Bandung related to BPJS. He found that management accounting information that has relevant, accurate, timely, and understandable characteristics is able to support managers in making more effective decisions so that managerial performance improves.

4.2.2 The Effect of Aggregation on Managerial Performance

The results of the analysis showed that the X2 variable (Aggregation) to the Y variable (Managerial Performance) had a path coefficient of 0.370 (positive). The T-Statistic value of 3053 is greater than 1.96 and the P-Value is $0.000 < 0.05$ so it can be stated that the influence between Aggregation on Managerial Performance is statistically significant that aggregation has an effect on managerial performance.

The characteristics of aggregation or collection are a summary of information according to function, time period, and decision model. Information by function will provide information related to the results of decisions from other units. This should be consistent with the formal decision model used by the organization, this information can reduce or save time in decision-making because information has been collected and organized according to different functions and time frames (Kirmizi 2001).

With clear information about the functional areas of responsibility of each manager, it will reduce the occurrence of

conflicts (Chenhall and Morris 1986). This information is also useful as input in evaluating the manager's performance. Information aggregation is needed in hospitals, because it can prevent the possibility of information overload. Information that can be properly aggregated will provide the input needed to evaluate less information compared to information that is not aggregated.

Aggregation is one of the characteristics of management accounting information systems (SIAM) which refers to the system's ability to present information in a concise, structured, and aggregated manner from various sources and organizational units. In the managerial sphere, especially in the health sector such as the UPTD of the North Sumatra Provincial Lung Special Hospital which has many units, the ability to aggregate data is very important. The information that has been processed and summarized will make it easier for managers to analyze the hospital's performance thoroughly without having to get stuck in overly technical data details.

With a system that is able to aggregate financial and non-financial information from different lines and work areas, managers can quickly identify areas that need special attention. For example, an aggregation report can show service trends, and budget deviations between units as a whole. This ability increases efficiency in decision-making because managers can focus on key performance indicators that are relevant to their responsibilities.

The effective implementation of aggregation in the managerial information system at the UPTD Pulmonary Special Hospital of North

Sumatra Province has several important implications for improving managerial performance. First, aggregated information supports faster and more accurate performance evaluation. This allows management to immediately respond to problems that occur in the operational unit. The speed and accuracy of this information provides a competitive advantage in responding to internal dynamics and efficiency.

Second, the information that has been aggregated supports a more strategic reporting process to stakeholders, both internal and external. Thus, the implications are not only on decision-making efficiency, but also on increased transparency and managerial accountability. Overall, aggregation plays a role in increasing the effectiveness of strategic management at the UPTD of the North Sumatra Provincial Pulmonary Special Hospital, encouraging the creation of synergy between units, and supporting the achievement of long-term performance targets of hospitals.

The results of this study are in accordance with the research (Feranika & Prasasti, 2022), (Missah et al., 2019) and (Hasanah, 2015) showing the results that aggregation characteristics have a significant effect on managerial performance. Similar results are also supported by the research of Missah & Tirayoh (2019) on PT. Bank Sulutgo, which proves that the better the characteristics of management accounting information—such as breadth, reliability, timeliness, and integration—the higher the managerial performance achieved. This reinforces that the quality of management information systems plays an important role in providing a basis for managers to formulate

strategies and carry out managerial functions

4.2.2 *The Influence of Integration on Managerial Performance*

The results of the analysis showed that the variable X3 (integration) to the variable Y (Managerial Performance) had a path coefficient of 0.321 (positive). The T-Statistic value of 2.781 is greater than 1.96 and the P-Value is $0.002 < 0.05$ so it can be stated that the influence of integration on Managerial Performance is statistically significant.

The characteristics of integration or integration provide a means of coordination between segments within sub-units or between sub-units in the organization. The complexity and interdependence between sub-units will be shown in the integrated information from SIAM (Chenhall and Morris 1986). The greater the number of business segments and units in the organization, the greater the need for information on the integration characteristics of SIAM.

In other words, integrated information provides a coordinating role in various decisions in a highly decentralized organization. Integrated information is also seen as a morale booster for health unit managers and indicates that this information provides equity in performance improvement (Chia 1995). Integrated information reflects the coordination between sub-unit segments with each other. Integrated information is needed more in decision-making in organizations with an increasing level of complexity and interdependence between sub-units.

The characteristics of management accounting information have

an effect on decision-making can be seen in the explanation above. If the characteristics of management accounting information are adequate, then managerial performance will increase, but if the characteristics of management accounting information are inadequate, then managerial performance will also decrease.

Integration is one of the important characteristics of a management accounting information system (SIAM) that shows the extent to which the system can connect different types of information between functions, divisions, and levels of management in an organization. In health institutions such as the UPTD of the North Sumatra Provincial Lung Special Hospital, which has a complex organizational structure and is spread across various regions, the need for an integrated system is very crucial. An integrated information system allows the flow of information to run horizontally between operational units, as well as vertically between operational and managerial levels.

With an integrated information system, managers have access to data across functions such as services, finance, medical, administration and support. For example, information from finance related to the number of daily customers can be directly linked to the administrative and medical departments. This speeds up the coordination process, reduces information delays, and minimizes the risk of errors or duplicate data. In a managerial context, this integration is critical to support accurate planning, effective control, and consistent and thorough data-driven decision-making.

The implications of the implementation *of integration* in the management information system at the UPTD Pulmonary Special Hospital of North Sumatra Province are very significant to improve managerial performance. First, system integration encourages the realization of better cross-division coordination. This is important in ensuring that every unit within the hospital works in the same strategic direction. For example, decisions taken by central management will be implemented more quickly at the operational level because all parties have access to the same information and instructions in the system.

Second, integrated systems support increased transparency and accountability. Because all transactions and activities are recorded in one unified system, the reporting process becomes easier and more efficient. This contributes directly to strengthening hospital governance and internal control. Overall, integration strengthens the role of managers in formulating strategies, monitoring policy implementation, and evaluating performance comprehensively, so that it has a positive impact on improving the managerial performance of the UPTD Pulmonary Special Hospital of North Sumatra Province in the short and long term.

This is not in line with research conducted by Missah et al (2019) which states that integration has no effect on managerial performance. This shows that if the characteristics of the integrated management accounting information system are low, it has no effect on improving managerial performance (Missah et al., 2019). Likewise,

the research of Hasanah et al. (2015) states that integration characteristics do not affect managerial performance (Hasanah et al., 2015).

4.2.3 *The Influence of Timelines on Managerial Performance*

The results of the analysis showed that the X4 variable (Timeliness) compared to the Y variable (Managerial Performance) had a path coefficient of 0.199 (positive). The T-Statistic value of 3.721 is greater than 1.96 and the P-Value is $0.000 < 0.05$ so it can be stated that the influence of integration on Managerial Performance is statistically significant.

The characteristics of timeliness or accuracy have two sub-dimensions, namely the frequency of reporting and the speed of reporting. Frequency relates to how often information is provided to managers. Meanwhile, speed is related to the grace period between the need for information and the availability of information. Information is presented in a timely manner (timeliness) meaning that it is available to be considered in decision-making before it loses its ability to influence decisions. With timely information, it is able to provide quick feedback on the decisions made.

Timeliness or timeliness is one of the key characteristics of a management accounting information system (SIAM) that describes the extent to which information is available in a timely manner to support decision-making. In a dynamic healthcare environment such as UPTD Pulmonary Specialty Hospital, managers need accurate and up-to-date information to respond quickly to operational and external

changes. Information presented late tends to lose relevance and can lead to inappropriate decisions, ultimately lowering the effectiveness of managerial performance.

When the management information system is able to present data in real-time or within a relevant time span, then managerial processes such as planning, organizing, directing, and controlling can run more efficiently. For example, if there are immediate reports of a decrease in customer or effectiveness, managers can immediately investigate the cause and take corrective action without having to wait for a monthly report. The timeliness of information allows managers to act proactively, not just reactively, in managing operations.

The application of *the timeliness* principle in the information system of the Pulmonary Special Hospital has positive implications for improving managerial performance. First, managers can optimize daily and strategic decision-making based on up-to-date information. This is especially important in the agribusiness sector, which is vulnerable to weather changes, fluctuations in commodity prices, and rapidly changing field conditions. With timely information, resource management, and budget adjustments can be done more responsively.

Second, *timeliness* also strengthens internal control and accountability functions. Quickly available information allows periodic performance evaluations, both for individuals and work units. This will encourage a more disciplined, transparent, and measurable work culture. In addition, timely information also supports the accurate preparation of reports to internal and external stakeholders,

which ultimately improves the credibility and governance of the company. Therefore, *timeliness* is one of the key factors in supporting the achievement of optimal managerial performance at the Pulmonary Special Hospital.

These results support research (Feranika & Prasasti, 2022), (Missah et al., 2019) and (Hasanah, 2015) which show that the characteristics of timeliness have a significant effect on managerial performance. Furthermore, Feranika & Prasasti's (2022) research, although focusing on the use of accounting information systems in MSMEs in Muaro Jambi, also showed a significant positive influence of performance expectation factors, facilitating conditions, and interest in using the system on the use of accounting information systems. These results show that when the accounting information system is supported by ease of access, relevance of information, and suitability with managerial needs, its use will be more optimal and have a direct impact on improving performance.

CHAPTER 5

CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

Based on the results of the research and discussion conducted on the influence of the characteristics of accounting information systems on managerial performance, the author concludes that:

1. The characteristics of broadscope-based accounting information systems have an influence on managerial performance by having a path coefficient of 0.401 (positive). The T-Statistic value of 3.001 is greater than 1.96 and the P-Value is $0.001 < 0.05$ so it can be stated that the influence between Broadscope on Managerial Performance is significant
2. The characteristics of the accounting information system based on aggregation have an influence on managerial performance by having a path coefficient of 0.370 (positive). The T-Statistic value of 0.332 is greater than 1.96 and the P-Value is $0.000 < 0.05$ so it can be stated that the influence between aggregation on Managerial Performance is significant
3. The characteristics of the accounting information system based on integration have an influence on managerial performance by having a path coefficient of 0.321 (positive). The T-Statistic value of 2.781 is greater than 1.96 and the P-Value is $0.002 < 0.05$ so it can be stated that the influence between integration on Managerial Performance is significant

4. The characteristics of accounting information systems based on timelines have an influence on managerial performance by having a path coefficient of 0.199 (positive). The T-Statistic value of 3.721 is greater than 1.96 and the P-Value is $0.000 < 0.05$ so it can be stated that the influence between Timelines on Managerial Performance is significant

5.2.Suggestions

Based on the results of the conclusions that have been described above, the suggestions that can be given are as follows:

1. Based on the results of the study, the managerial performance indicator with the lowest outer loading value of 0.750 is the ability of the manager to give instructions. Therefore, it is recommended that the management increase clarity, firmness, and systematics in delivering instructions to subordinates. This improvement can be done through managerial communication training, the preparation of more detailed standard operating procedures (SOPs), and periodic evaluations of the effectiveness of the instructions given, so as to improve overall managerial performance."
2. Based on Broadscope, the results of the study show that broadscope has a positive effect on managerial performance. Therefore, it is recommended to the management of the UPTD of the North Sumatra Provincial Lung Special Hospital to continue to improve the coverage of information provided in the management system, by not only focusing on financial aspects, but also including non-financial information such as service satisfaction, process efficiency, and

environmental issues. Extensive and comprehensive information will assist managers in formulating adaptive and data-driven strategies.

3. Based on Aggregation, considering that aggregation has an influence on the effectiveness of decision-making, it is recommended that hospitals develop a reporting system that can present data in a concise and structured manner from various work units. Simplifying reporting formats and using visual-based dashboards can help managers understand hospital conditions thoroughly without having to manually analyze raw data. Thus, indicators can present aggregation variables more strongly and effectively in presenting data in a structured manner.
4. Based on the results of research, integration between information systems is proven to improve coordination and managerial work efficiency. It is suggested that the UPTD Special Hospital of North Sumatra Province strengthen integration between divisions such as service, finance, and quality through interconnected SIMRS. Strengthening this integration system will not only speed up the decision-making process, but also improve the accuracy of the information needed by managers. The solution can develop a data center that combines all information from various units to make it easier for managers to analyze and make decisions
5. Based on the results of the study, the Timeliness indicator with the lowest outer loading value, which is 0.736, has an information system that provides data in real-time or close to time. Therefore, it is recommended that hospitals develop and update information systems

to ensure faster and more accurate data availability. Efforts that can be made include improving technology infrastructure, optimizing system integration, and conducting regular system maintenance and evaluation, so that the information produced can better support timely decision-making.

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APPENDIX 1. RESEARCH COORDINATOR

RESEARCH COMMISSIONER

Assalamualikum Wr. Wb

Respectfully, pleased with the implementation of the research in the context of the preparation of the final lecture project, I hereby ask for your willingness to fill out this questionnaire with an objective assessment with the title "**The Influence Of The Characteristics Of the Management Accounting Information System On Managerial Performance at The Special Lung Hospital of North Sumatra Province**". Data from you will be kept confidential and only used for academic research purposes. I would like to thank you for your willingness and participation in filling out this questionnaire.

Wassalamualaikum. Wr. Wb

Researcher

Aura luthfiyah

I. Respondent Profile

They don't respond :

Gender M a l e W o m e n

Age 25-32 years old 33-40 years old >41 years old Others

Final Education D3 S1 S2 Others

Long Time Working <1 Year 1-5 years 5-10years
in the hospital

II. Charging Instructions

Put a check mark (√) on the column that suits you best.

Description: SB = Excellent

B = Good

KB = Poor

TB = Not Good

STB = Very Bad

MANAGERIAL PERFORMANCE(Y)

NO	Statement	S B (5)	B (4)	K B (3)	TB (2)	ST B (1)
Planning						
1	The role of the managerial in determining objectives, activity plan policies such as work scheduling, budgeting and Program Preparation					
Research						
2	Parties managerial do Checking the performance of each unit or part					
Coordination						
3	The role of the managerial side in exchanging information within the unit to coordinate and adjust Reports					
Evaluation						
4	The role of the managerial party in evaluating and assessing the work plan,					
Supervision						
5	The role of the managerial side in managing or managing employees					
6	Ability of managers and superiors to carry out supervision					
Staffing						
7	The role of the managerial party in conducting contracts for goods needed in units or sub-units					
8	Manager's ability to give instructions					

BROADSCOPE (X1)

NO	Statement	S B (5)	B (4)	K B (3)	TB (2)	ST B (1)
1	The information I received covered the financial and non-financial aspects needed in decision-making.					
2	System Information di Units Work We provide data about the external environment such as market conditions or government regulations					
3	I get reports that explain customers, competitors, and industry trends.					
4	The information provided is not only focused on Time Then, but also includes future projections or estimates					

AGGREGATION (X2)

NO	Statement	S B (5)	B (4)	K B (3)	TB (2)	ST B (1)
1	The information systems in our work units are able to present data that has been summarized from various parts of the organization.					
2	I receive consolidated reports from various functions or departments to support decision-making.					
3	Available information may be combined at various levels, from small work units to entire organizations.					
4	The data I received has been processed so that it is easy to use for cross-functional or cross-unit analysis.					

INTEGRATION (X3)

NO	Statement	S B (5)	B (4)	K B (3)	TB (2)	ST B (1)
1	The information system at my place allows for the direct exchange of data between departments or work units.					
2	The information I received reflected coordination Delivery functions such as Finance, operational, and planning					
3	Data from different systems or units can be accessed in an integrated manner through a single platform information.					
4	The information system used facilitates collaboration between departments in compiling reports and taking decision.					

TIMELINES (X4)

NO	Statement	S B (5)	B (4)	K B (3)	TB (2)	ST B (1)
1	The information I receive is available in a timely manner when it is needed for decision-making					
2	Our information systems provide data in real-time or close to the time of the event.					
3	There are no significant delays in the presentation of reports required for operational activities.					
4	The information provided by the system is always Updated regularly and on time.					

LAMPIRAN 2. Hasil Jawaban Responden



MAJELIS PENDIDIKAN TINGGI MUHAMMADIYAH
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA
FAKULTAS EKONOMI DAN BISNIS
Jl. Kapten Mukhtar Basri No. 3. Medan, Telp. 061-6624567, Kode Pos 20238

PERMOHONAN JUDUL PENELITIAN

No. Agenda: 483 /JDL/SKR/AKT/FEB/UMSU/11/07/2025

Dear,
Head of Accounting Study Program
Faculty of Economics and Business
Muhammadiyah University of North Sumatra
in Medan

Medan, 11/07/2025

Yours faithfully,
I, the undersigned below,

Name : Aura Luthfiyah Rihami Nst
NPM : 2205170119
Study program : Accountancy
Concentration : Management Accounting

In the framework of the thesis preparation process, I request to submit the following research title:

Identification of problems : first title identification : Gen Z financial behavior due to inability to manage finances well and not thinking about future finances. PemaThe low level of financial literacy for Gen Z is always related to everyday financial knowledge. and excessive mental accounting only to buy goods that do not meet the needs of the second title identification: The implemented AIS has an impact on the lack of information needed for business decision making. and It is not yet known to what extent the implementation of AIS and the existence of good financial reports. The third title identification: Many MSMEs have not implemented a formal accounting information system (AIS), so that transaction recording and preparation of financial reports are still manual or unstructured. The lack of accurate financial reports and the low quality of AIS have an impact on the lack of information.

Title Plan : 1. The influence of financial literacy and mental accounting on the financial behavior of Gen Z
2. the influence of management accounting information systems on performance
3. the relationship between the implementation of accounting information systems and financial reports on improving performance

Research Object/Location: MSMEs in West Medan District

Thus I submit this request. Thank you for your attention.

Yours faithfully,
Applicant

(Aura Luthfiyah Rihami Nst)



MAJELIS PENDIDIKAN TINGGI MUHAMMADIYAH
 UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA
FAKULTAS EKONOMI DAN BISNIS
 Jl. Kapten Mukhtar Basri No. 3. Medan, Telp. 061-6624567, Kode Pos 20238

PERSETUJUAN JUDUL PENELITIAN

Agenda Number: 483/JDL/SKR/AKT/FEB/UMSU/11/07/2025

Student Name : Aura Luthfiyah Rihami Nst
 NPM : 2205170119
 Study program : Accountancy
 Concentration : Management Accounting
 Title Submission Date : 11/07/2025
 Name of Supervisor^{*)} : Prof. Dr. Widjia Astuty, M.Si, Ak. QIA.CA, CPA[†]

Title Approved^{**) :}
 The influence of the characteristics of the
 Management accounting information system on
 Managerial performance at the Special lung
 hospital UPTD in North Sumatra Province

Endorsed by:
 Head of Accounting Study Program

(Assoc. Prof. Dr. Hj. Zulia Hanum, SE, M.Si)

Medan,

Supervisor

Information:

*) Filled in by the Head of Study Program

**) To be filled in by the Supervisor

After being approved by the Study Program and Supervisor, scan/photograph and upload this second sheet on the online form "Upload Thesis Title Approval"



MSU

Universitas

Medan

Fakultas Ekonomi

Jl. Muhammadiyah Sumatera Utara

PERMOHONAN IZIN PENELITIAN

Medan, Januari 2020



Assalamu'alaikum Wr.Wb

Saya yang bertanda tangan dibawah ini :

Nama Lengkap : AURA LUTHFIYAH RIHAMI

NPM : 2205170119

Tempat/Tgl Lahir : MEDAN 04 MEI 2004

Program Studi : Akuntansi

Alamat Mahasiswa : JL KARYA GG WONOSOBO NO 7

Tempat Penelitian: UPTD RS KHUSUS PASAR PROVISI SUMATERA UTARA

Alamat Penelitian : JL HARMONIKA BARU NO. 04 (PASAR 2 SETIABUDI)

Memohon kepada Bapak untuk pembuatan izin penelitian sebagai syarat untuk memperoleh data dan verifikasi masalah dari perusahaan tersebut guna pengajuan judul penelitian.

Selanjutnya saya lampirkan syarat-syarat lain :

Kwitansi SPP tahap berjalan

Demikian permohonan ini saya buat dengan sebenarnya, atas perhatian Bapak saya ucapkan terima kasih

Diketahui :
Ketua jurusan / Sekretaris

Wassalam
Pemohon

(M. Shereza Raga)

(Aura Luthfiyah Rihami Nst)



UMSU

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Unggul | Cordat | Terpercaya

MAJELIS PENDIDIKAN TINGGI PENELITIAN & PENGEMBANGAN PIMPINAN PUSAT MUHAMMADIYAH
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA
FAKULTAS EKONOMI DAN BISNIS

UMSU Terakreditasi Unggul Berdasarkan Keputusan Badan Akreditasi Nasional Perguruan Tinggi No. 174/SK/BAN-PT/Ak.Ppp/PTN/2024

Pusat Administrasi: Jalan Mukhtar Basri No. 3 Medan 20238 Telp. (061) 6622400 - 66224567 Fax. (061) 6625474 - 6631003

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Nomor : 101/II.3.AU/UMSU-05/F/2026
Lampiran : -
Perihal : Izin Pra Riset

Medan, 23 Rajab 1447 H
12 Januari 2026 M

Kepada Yth.
Bapak/Ibu Pimpinan
UPTD RS Khusus Paru Provinsi Sumatera Utara
Jl. Harmonika Baru Jl.Ps. II No.84
di-
Tempat

Assalamu'alaikum Warahmatullahi Wabarakatuh

Dengan hormat, teriring salam dan doa kami ucapkan semoga Bapak/Ibu dalam keadaan sehat wal'fiat serta senantiasa dilindungi Allah SWT dan sukses dalam menjalankan aktivitas sehari-hari.

Sehubungan dengan mahasiswa/i kami akan menyelesaikan studi, maka dengan ini kami mohon Bapak/Ibu sudi kiranya untuk memberikan kesempatan pada mahasiswa/i kami melakukan Pra Riset di Perusahaan/Instansi yang Bapak/Ibu pimpin guna untuk penyusunan Tugas Akhir yang merupakan salah satu persyaratan dalam menyelesaikan Program Studi Strata Satu (S-1).

Adapun mahasiswa/i di Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Sumatera Utara tersebut adalah:

Nama : Aura Luthfiah Rihami Nasution
Npm : 2205170119
Program Studi : Akuntansi
Semester : VII (Tujuh)
Judul Tugas Akhir : Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen terhadap kinerja manajerial pada UPTD RS Khusus Paru Provinsi Sumatera Utara

Demikianlah surat ini kami sampaikan, atas perhatian dan kerjasama yang Bapak/Ibu berikan kami ucapkan terima kasih.

Wassalamu 'alaikum Warahmatullahi Wabarakatuh



Tembusan :

1. Pritinggal



Dekan

Dr. Radiman, S.E., M.Si

NIDN. 0107087801





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Bisa membuat apa saja dengan
komputer dan internet

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**PENETAPAN DOSEN PEMBIMBING
PROPOSAL / TUGAS AKHIR MAHASISWA**

Nomor : 101/TGS/II.3.AU/UMSU-05/F/2026

Assalamu'alaikum Warahmatullahi Wabarakatuh

Dekan Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Sumatera Utara, berdasarkan
Persetujuan permohonan judul penelitian Tugas Akhir dari Ketua/Sekretaris :

Program Studi : Akuntansi
Pada Tanggal : 10 Januari 2026

Dengan ini menetapkan Dosen Pembimbing Tugas Akhir Mahasiswa :

Nama : Aura Luthfiyah Rihami Nasution
N P M : 2205170119
Semester : VII (Tujuh)
Program Studi : Akuntansi
Judul Tugas Akhir : Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen
terhadap kinerja manajerial pada UPTD RS Khusus Paru Provinsi
Sumatera Utara

Dosen Pembimbing : Prof. Dr. Widia Astuti, S.E., M.Si., Ak., CA., CPA., QIA

Dengan demikian di izinkan menulis Tugas Akhir dengan ketentuan :

1. Penulisan berpedoman pada buku panduan penulisan Proposal/Tugas Akhir Fakultas
Ekonomi dan Bisnis UMSU.
2. Pelaksanaan Sidang Tugas Akhir harus berjarak 3 bulan setelah pelaksanaan Seminar
Proposal ditandai dengan Surat Penetapan Dosen Pembimbing Tugas Akhir
3. **Tugas Akhir** dinyatakan " **BATAL** " bila tidak selesai sebelum Masa Daluarsa tanggal : **12
Januari 2027**
4. Revisi Judul

Wassalamu'alaikum Warahmatullahi Wabarakatuh.

Ditetapkan di : Medan
Pada Tanggal : 23 Rajab 1447 H
12 Januari 2026 M

Dekan

Dr. Radiman, S.E., M.Si
NIDN. 0107087801



Tembusan :
1. Peringgal





PEMERINTAH PROVINSI SUMATERA UTARA
DINAS KESEHATAN
UPTD RUMAH SAKIT KHUSUS PARU

Jl. Setia Budi Pasar 2 No. 84 Kel. Tj. Sari Kec. Medan Selayang, Kota Medan (20132)
Telp / Fax. (061) 8214733- 8213533, Pos-el uptrsk.paru18@gmail.com

Medan, 19 Januari 2026

Nomor : 000.9/10/UPTD RSKP//2026
Sifat : Biasa
Lampiran : -
Hal : Izin Pra Riset

Yth. Dekan Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Sumatera Utara
di
Medan

Sehubungan dengan surat Dekan Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Sumatera Utara Nomor : 101/II.3.AU/UMSU-05/F/2026 tanggal 12 Januari 2026 perihal Izin Pra Riset, maka dengan ini kami memberi izin kepada :

Nama : Aura Luthfiah Rihami Nasution
NPM : 2205170119
Program Studi : Akuntansi

Dalam rangka penyusunan Tugas Akhir yang berjudul :

"Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen terhadap Kinerja Manajerial pada UPTD RS Khusus Paru Provinsi Sumatera Utara"

Demikian disampaikan, untuk dapat dipergunakan seperlunya.

DIREKTUR UPTD RUMAH SAKIT KHUSUS PARU,



dr. JEFRI SUSKA
PEMBINA TINGKAT I
NIP. 196804142007011044



MAJLIS PENDIDIKAN TINGGI MUHAMMADIYAH
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA
FAKULTAS EKONOMI DAN BISNIS

Jl. Kapt. Muchtar Basri No. 3 ☎ (061) 6624567 Ext: 304 Medan 20238

MINUTES OF THE PROPOSAL SEMINAR OF THE ACCOUNTING STUDY PROGRAM

On this day *Friday, 06 February* An Accounting Study Program Proposal seminar has been held explaining that :

Name : *Aura Luthfiyah Rihami Nasution*
 Student ID : 2205170119
 Place / Date of Birth : Medan, 04 Mei 2004
 Home Address : Jl. Karya Gg Wonosobo No.7 Medan
 Proposal Title : The Influence Of The Characteristics Of The Management Accounting Information System On Managerial Performance At The Special Lung Hospital North Sumatra Province

Approved / not approved *)

Item	Comment
Title
Chapter I
Chapter II	<i>masukkan teori dasar dari sumber referensi.</i>
Chapter III	<i>Referensi definisi operasional</i>
Others	<i>riset gap!</i>
Conclusion	<input checked="" type="checkbox"/> Pass <input type="checkbox"/> Failed

Medan, *06 February*

SEMINAR TEAM

Head

Mhd. Shareza Haliz, S.E., M.Acc

Secretary

Nabilla Dwi Agintha, S.E., M.Sc

Advisor

Prof. Widia Astuty, S.E., M.Si., QIA., Ak., CA., CPA

Examiner

Dr. Hj. Syafrida Hani, S.E., M.Si



MAJLIS PENDIDIKAN TINGGI MUHAMMADIYAH
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FAKULTAS EKONOMI DAN BISNIS
Jl. Kapt. Mukhtar Basri No. 3 Tel. (061) 6624567 Ext: 304 Medan 220238



APPROVAL OF THE PROPOSAL

Based on the results of the Accounting Study Program Proposal Seminar held on *Friday, 06 February*
explain that:

Name : Aura Luthfiyah Rihami Nasution
Student ID : 2205170119
Place / Date of Birth : Medan, 04 Mei 2004
Home Address : Jl. Karya Gg Wonosobo No.7 Medan
Proposal Title : The Influence Of The Characteristics Of The Management Accounting Information System On Managerial Performance At The Special Lung Hospital North Sumatra Province

The proposal is declared valid and meets the requirements for writing a thesis/scientific journal with an advisor. : *Prof. Widia Astuty, S.E., M.Si., QIA., Ak., CA., CPA*

Medan, 06 February

SEMINAR TEAM

Head

Mhd. Shareza Hakiz, S.E., M.Acc

Secretary

Nabilla Dwi Agintha, S.E., M.Sc

Advisor

Prof. Widia Astuty, S.E., M.Si., QIA., Ak., CA., CPA

Examiner

Dr. Hj. Syafrida Hani, S.E., M.Si

Acknowledged / Approved

By Dean
Vice Dean I

Assoc. Prof. Dr. Hasrudy Tanjung, S.E., M.Si

NIDN : 0118127401

27/02-2021



MAJELIS PENDIDIKAN TINGGI MUHAMMADIYAH
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA
FAKULTAS EKONOMI DAN BISNIS
Jl. Kapten Mukhtar Basri No. 3, Medan, Telp. 061-6624567, Kode Pos 20238

BERITA ACARA BIMBINGAN PROPOSAL

Nama Mahasiswa : Aura Luthfiyah Rihami Nst
NPM : 2205170119
Dosen Pembimbing : Widia Astuty, S.E., M.S.i., QIA., AK., CA., CPA.
Program Studi : Akuntansi
Konsentrasi : Akuntansi Manajemen
Judul Penelitian : Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial pada UPTD RS Khusus Paru Provinsi Sumatera Utara.

Item	Hasil Evaluasi	Tanggal	Paraf Dosen
Bab 1	Fenomena masalah & lengkap data pendukung	05/11/2025	
Bab 2	Tambahkan literatur pendukung kerangka konseptual dipertajam kembali	19/11/2025	
Bab 3	Definisi operasional variabel dilengkapi - lengkapi teknik analisis data & lengkapi	11/12/2025	
Daftar Pustaka	Tambahkan literatur terbaru	18/12/2025	
Instrumen Pengumpulan Data Penelitian	lengkapi kuesioner penelitian	18/12/2025	
Persetujuan Seminar Proposal	selesai bimbingan proposal	01/01/2026	

Diketahui oleh:
Ketua Program Studi

M. Shareza Hafiz, S.E., M.Acc.

Medan, Januari 2026
Disetujui oleh:
Dosen Pembimbing

Widia Astuty, S.E., M.S.i., QIA., AK., CA., CPA.



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Bila membuat surat ini agar diketahui nomor dan tanggalnya

MAJELIS PENDIDIKAN TINGGI PENELITIAN & PENGEMBANGAN PIMPINAN PUSAT MUHAMMADIYAH
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA
FAKULTAS EKONOMI DAN BISNIS

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Nomor : 964/II.3.AU/UMSU-05/F/2026
Lamp. :
Hal : Menyelesaikan Riset

Medan, 07 Ramadhan 1447 H
24 Februari 2026 M

Kepada Yth.
Bapak/ Ibu Pimpinan
UPTD RS Khusus Paru Provinsi Sumatera Utara
Jl.Harmonika Baru Jl.Ps. II No.84
Di-
Tempat

Assalamu 'alaikum Warahmatullahi Wabarakatuh

Dengan hormat, teriring salam dan doa kami ucapkan semoga Bapak/Ibu dalam keadaan sehat wal'fiat serta senantiasa dilindungi Allah SWT dan sukses dalam menjalankan aktivitas sehari-hari.

Sehubungan dengan mahasiswa/i kami akan menyelesaikan studinya, mohon kesediaan bapak/ibu untuk memberikan kesempatan pada mahasiswa kami melakukan riset di perusahaan/instansi yang bapak/ibu pimpin, guna untuk *melanjutkan Penyusunan / Penulisan Tugas Akhir pada Bab IV – V*, dan setelah itu mahasiswa yang bersangkutan mendapatkan surat keterangan telah selesai riset dari perusahaan yang bapak/ibu pimpin, yang merupakan salah satu persyaratan dalam penyelesaian program studi **Strata Satu (S1)** di Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Sumatera Utara.

Adapun mahasiswa/i di Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Sumatera Utara tersebut adalah:

Nama : Aura Luthfiyah Rihami Nasution
N P M : 2205170119
Semester : VIII (Delapan)
Program Studi : Akuntansi
Judul Tugas Akhir : The Influence Of The Characteristics Of The Management Accounting Information System On Managerial Performance At The Special Lung Hospital North Sumatra Province

Demikianlah surat ini kami sampaikan, atas perhatian dan kerjasama yang Bapak/Ibu berikan kami ucapkan terima kasih.

Wassalamu 'alaikum Warahmatullahi Wabarakatuh



Tembusan :
1. Pertinggal





PEMERINTAH PROVINSI SUMATERA UTARA
DINAS KESEHATAN
UPTD RUMAH SAKIT KHUSUS PARU

Jl. Setia Budi Pasar 2 No. 84 Kel. Tj. Sari Kec. Medan Selayang, Kota Medan (20132)
Telp / Fax. (061) 8214733- 8213533, Pos-el uptrsk.paru18@gmail.com

SURAT KETERANGAN SELESAI PENELITIAN
NOMOR 000.9/002/UPTD RSKP/III/2026

Yang bertandatangan dibawah ini :

Nama : dr. Jefri Suska
NIP : 196804142007011044
Pangkat/Golongan : Pembina Tingkat I (IV/b)
Jabatan : Direktur UPTD. Rumah Sakit Khusus Paru
Prov. Sumatera Utara

dengan ini menerangkan bahwa :

Nama : Aura Luthfiah Rihami Nasution
NPM : 2205170119
Program Studi : S1 Akuntansi
Universitas Muhammadiyah Sumatera Utara

Benar telah selesai melakukan penelitian di UPTD. Rumah Sakit Khusus Paru Prov. Sumatera Utara dengan judul **The Influence Of The Characteristics Of The Management Accounting Information System On Managerial Performance At The Special Lung Hospital North Sumatra Province**. Selama melakukan kegiatan penelitian di UPTD. Rumah Sakit Khusus Paru mahasiswa yang bersangkutan telah bekerja dengan baik.

Demikian surat keterangan ini dibuat dengan sesungguhnya untuk dapat dipergunakan seperlunya.

Medan, 11 Maret 2026

DIREKTUR UPTD RUMAH SAKIT KHUSUS PARU,



dr. JEFRI SUSKA
PEMBINA TINGKAT I
NIP. 196804142007011044

DAFTAR RIWAYAT HIDUP

Data Pribadi

Nama : Aura Luthfiyah Rihami Nasution
Tempat/Tanggal Lahir : Medan, 04 Mei 2004
NPM : 2205170119
Jenis Kelamin : Perempuan
Agama : Islam
Kewarganegaraan : Indonesia
Anak ke : Pertama dari 0 bersaudara
Alamat : JL. Karya Lk 1 Gg. Wonosobo No. 7
No. Telephone : 0895405309217
E. Mail : aurarihamii@gmail.com

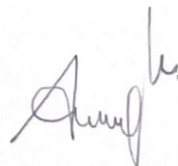
Data Orangtua

Nama Ayah : Alm. Bonahari Nasution
Nama Ibu : Sri Rezeki Hasibuan
Pekerjaan Ibu : Guru
Alamat : JL. Karya Lk 1 Gg. Wonosobo No.7

Riwayat Pendidikan

1. Sekolah Dasar : SD Swasta Pertiwi Kota Medan
2. Sekolah Menengah Pertama : SMPN 7 Medan
3. Sekolah Menengah Atas : SMAN 3 Medan
4. Perguruan Tinggi : Universitas Muhammadiyah Sumatera Utara

Medan, April 2026



(Aura Luthfiyah Rihami Nst)