

**THE EFFECT OF THE IMPLEMENTATION OF MANAGEMENT ACCOUNTING
INFORMATION SYSTEM AND DECENTRALIZATION ON MANAGERIAL
PERFORMANCE AT PTPN I REGIONAL 1 TANJUNG MORAWA**

FINAL PROJECT

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ABSTRACT
**THE EFFECT OF THE IMPLEMENTATION OF MANAGEMENT ACCOUNTING
INFORMATION SYSTEM AND DECENTRALIZATION ON MANAGERIAL
PERFORMANCE AT PTPN I REGIONAL 1 TANJUNG MORAWA**

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This study aims to examine the influence of Management Accounting Information System (SIAM) and Decentralization on Managerial Performance at PTPN 1 Regional 1 Tanjung Morawa. The main problems of this study are the low integration of data between units and the limited understanding of branch managers towards decentralization policies that hinder decision-making. Using an associative quantitative method with *a purposive sampling technique*, primary data was collected through questionnaires from middle and lower level managers. Data analysis was carried out using *variant-based Structural Equation Modeling* (SEM) with SmartPLS tools. The results of the study show that partially, SIAM has a positive and significant effect on Managerial Performance, which means that accurate and timely information improves the quality of managers' functions. Similarly, Decentralization has a positive and significant effect, suggesting that effective delegation of authority improves operational efficiency. Simultaneously, both variables contribute strongly to the optimization of managerial performance. This study recommends increasing the integration of digital systems and periodic managerial training to strengthen coordination between branches and reduce the risk of manual data inaccuracies in PTPN 1 Regional 1.

***Keywords: Management Accounting Information System, Decentralization,
Managerial Performance, SmartPLS, PTPN 1 Regional 1***

ABSTRAK

PENGARUH PENERAPAN SISTEM INFORMASI AKUNTANSI MANAJEMEN DAN DESENTRALISASI TERHADAP KINERJA MANAJERIAL PADA PTPN 1 REGIONAL 1 TANJUNG MORAWA

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Penelitian ini bertujuan untuk menguji pengaruh Sistem Informasi Akuntansi Manajemen (SIAM) dan Desentralisasi terhadap Kinerja Manajerial pada PTPN 1 Regional 1 Tanjung Morawa. Masalah utama penelitian ini adalah rendahnya integrasi data antar unit dan keterbatasan pemahaman manajer cabang terhadap kebijakan desentralisasi yang menghambat pengambilan keputusan. Menggunakan metode kuantitatif asosiatif dengan teknik *purposive sampling*, data primer dikumpulkan melalui kuesioner dari manajer tingkat menengah dan bawah. Analisis data dilakukan menggunakan *Structural Equation Modeling* (SEM) berbasis varian dengan alat bantu SmartPLS. Hasil penelitian menunjukkan bahwa secara parsial, SIAM berpengaruh positif dan signifikan terhadap Kinerja Manajerial, yang berarti informasi yang akurat dan tepat waktu meningkatkan kualitas fungsi manajer. Demikian pula, Desentralisasi berpengaruh positif dan signifikan, menunjukkan bahwa pelimpahan wewenang yang efektif meningkatkan efisiensi operasional. Secara simultan, kedua variabel berkontribusi kuat terhadap optimalisasi kinerja manajerial. Penelitian ini merekomendasikan peningkatan integrasi sistem digital dan pelatihan manajerial berkala untuk memperkuat koordinasi pusat-cabang serta mengurangi risiko ketidakakuratan data manual di PTPN 1 Regional 1.

Kata Kunci: Sistem Informasi Akuntansi Manajemen, Desentralisasi, Kinerja Manajerial, SmartPLS, PTPN 1 Regional 1

FOREWORD

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CHAPTER I

INTRODUCTION

1.1 Background

In an era of increasingly competitive and dynamic competition, companies are required to not only optimize production and operations, but also ensure that managerial functions run effectively. Managerial performance is key to achieving organizational goals because unit managers have the responsibility to plan, control, evaluate, and make decisions for the company's victory.

Managerial performance in an organization is a description of the work results achieved by individuals and groups in an organization in accordance with the authority and responsibility they have to realize the company's goals (Sari, 2023). One of the important benchmarks that shows the success of an organization or business can be seen from its managerial performance. Performance itself represents the extent to which a person succeeds in carrying out the tasks for which he or she is responsible for a certain period by referring to standards, targets, and criteria for previously agreed work results (Aisya & Kalsum, 2022).

The increase or decrease in managerial performance depends largely on the extent to which the individual puts personal interests above the interests of the organization, which is a tangible form of the level of commitment he has to the company. Organizations will be able to grow and achieve progress if each manager can show optimal performance. Good managerial performance not only has an impact on increasing company profits, but also is a positive signal in strengthening investor confidence in the sustainability of the organization (Sari, 2023).

To assess the extent of the effectiveness of a business unit, it is necessary to have a managerial performance evaluation process or assessment carried out periodically. This evaluation aims to assess the operational effectiveness of organizations, work units, and individuals based on the goals, standards, and criteria that have been set. In the context of easurement, managerial performance is represented through eight main dimensions which include planning, investigation, coordination, evaluation, supervision, staff selection, negotiation, and representation (Latief & Harahap, 2023).

Performance-based budgeting is a budgeting system that includes the planning, fund allocation, and evaluation stages that link the budget to expected performance. This system is considered effective if subordinates are actively involved in the budgeting process, so that they have internal motivation to achieve the targets that have been negotiated with their superiors. With this participation, organizations can minimize negative impacts of budgeting such as budget gaps and conflicts of interest (Sitorus & Jufri, 2021).

PT. Perkebunan Nusantara has contributed a lot to the country and was named the best state-owned company in Indonesia that has undergone significant organizational transformation as part of the restructuring of national plantation SOEs. This transformation is the implementation of the National Strategic Program (PSN) which aims to strengthen the national plantation ecosystem through organizational consolidation and integration.

PTPN I Regional 1 Tanjung Morawa which is one of the companies engaged in the plantation sector. Which is the result of the merger of PT Perkebunan Nusantara II (PTPN II) into PTPN I, which is effective from December 1, 2023.

Since that date, PTPN II has officially joined PTPN I as part of the plantation SOE integration program. Over the past four years, it can be seen that the company's budget preparation is as shown in the following table:

Table 1.1
Profit and Loss After Tax PTPN I Tanjung Morawa

Year	Budget (Profit and Los)	Actual (ProfitandLos)	Difference between Actual vs Budget	Persent
2021	477.534	860.776	383.242	80%
2022	1.064.467	923.814	-140.653	-13%
2023	1.988.085	884.207	-1.103.878	-56%
2024	1.230.981	598.989	-631.992	-51%

Source : PTPN I After-Tax Budget

Based on table 1.1 above, it can be seen that the realization of the sales budget of PT. The Nusantara I Tanjung Morawa Plantation has increased every year. However, the percentage of budget realization from 2021 to 2024 is still considered healthy.

Sales budget data at PTPN IV shows that there is instability in achieving budget targets from year to year. In 2022, budget realization exceeded the target reduction of -13%, but in 2023 it will increase to -56% of the set target. This condition reflects inconsistencies in the budget planning and evaluation process, which is an indication that the control system and managerial performance have not been running optimally.

Based on the results of the analysis, it can be concluded that the evaluation aspect, which is one of the main indicators of managerial performance, has not been implemented effectively. This can be seen from the increase in the budget in the next period which does not consider the realization of the previous year's budget as

a basis for improvement and decision-making. This discrepancy shows weaknesses in the budgeting process which should be the main instrument in achieving the company's efficiency and effectiveness.

Findings on the ground also reveal that most budget decisions are still centralistic, where managers at the unit level are required to follow central directions without considering actual conditions on the ground. As a result, the manager's flexibility in realizing the budget is limited and affects the performance results achieved. In this context, it is necessary to strive to improve managerial performance through alignment between the management accounting information system (SIAM) and the level of organizational decentralization.

The management accounting information system (SIAM) has a crucial role in supporting the company's operational activities because it functions to provide accurate data for management in the planning and control process. Through this system, companies can guarantee all transactions are validly recorded and maintain the effectiveness of operational activities. The effectiveness of SIAM lies in its ability to deliver relevant information to the right parties in the appropriate format and time. This information helps managers reduce uncertainty so as to support the achievement of organizational goals (Febrianty & Jufri, 2021).

A good SIAM design allows managers to perform managerial functions such as organizing and decision-making in a more measurable manner. In this case, the manager is responsible to the shareholders to carry out the company's activities professionally (Putri & Sitorus, 2022). Optimal organizational performance can only be achieved if SIAM is able to provide information with broad scope, timeliness, aggregation, and integration characteristics. This characteristic

facilitates the collection of information to support managerial activities in all lines of the company (Nasution & Azhar, 2024).

However, in practice, the phenomenon that often occurs is the non-running of the timeliness indicator optimally, where field information reaches the leadership too late. This delay results in a decrease in the quality of decisions and managerial performance. A number of recent studies support the positive relationship between SIAM and managerial performance, confirming that the implementation of the right system is essential to overcome task complexity (Ramadhani & Lubis, 2022). In addition, decentralization also plays an important role; In organizations with a high level of decentralization, managers need a more reliable flow of information so that decisions at the lower levels can be made accurately (Hidayat & Siregar, 2023).

However, the implementation of decentralization in several organizations, including PTPN I, still faces obstacles. The process of delegating authority to middle managers has not been fully effective because there is still a need to re-discuss decisions that should be taken directly by the relevant units. As a result, the decision-making process becomes slow and has an impact on the organization's response to operational dynamics in the field.

In organizations, the relationship between SIAM and decentralization becomes very important because decentralization requires managers at the local level to make decisions quickly based on available information. Effective SIAM allows managers to have access to the data they need, including data related to costs, revenue, budgets, and operational performance. With a good SIAM, decisions can be made based on accurate data, not just intuition or estimates, so that the quality of decisions can be improved.

Decentralization in an organization is the division of decision-making authority to lower units or branches, in the hope of increasing efficiency and responsiveness to local needs. At PTPN 1 Regional 1 Tanjung Morawa, decentralization is implemented to accelerate services and budget operational management in various regions. However, although decentralization can bring benefits such as efficiency, its implementation in PTPN 1 Regional 1 still faces challenges. Lack of understanding of the effects of decentralization on managerial performance is one of the factors that hinder the achievement of organizational goals. Managers in branch units often do not fully understand how the policies taken can affect the overall performance of the organization, thus affecting operational effectiveness and resource management (Andyana, 2021)

The Information System is not well connected between units making the data received by the central manager inaccurate, and late. This makes it difficult to make accurate and timely data-driven decisions. Therefore, it is important for PTPN 1 Regional 1 to improve coordination between the center and branches by utilizing a better information system so that decisions taken at all levels of management can be in line with central policies and strategies (Alpi, M. F., & Dongoran, 2022).

The lack of effective oversight of policy implementation also affects the success of decentralization in achieving its desired goals. The limited factor of managerial training in the branches is another cause that hinders the understanding and management of decentralization. Without adequate training, branch managers do not have sufficient capacity to make decisions in accordance with the standards and policies set by the center. As a result, even if the branch is given greater

authority, the policies taken may not be consistent with the organization's goals (Wulandari, S., & Haryanto, 2021)

Lower decentralization to make decisions independently, with the aim of improving operational efficiency and responsiveness to local needs. Based on initial observations, there are indications that the SIAM used by PTPN 1 Regional 1 has not fully provided accurate and timely financial data. Some of the factors that may affect this problem include imperfections in the integration between systems, delays in the data processing process and limitations in the technology used. In addition, the manual data collection and processing process in some operational parts can also cause errors in recording and delays in financial statements. On the other hand, the limited training for users of these information systems can also exacerbate the problem, as ignorance or inability to operate the system efficiently can contribute to the inaccuracy of the data generated.

This study aims to explore the influence of the implementation of Management Accounting Information System (SIAM) and Decentralization on Managerial Performance in PTPN 1 Regional 1, as well as identify operational obstacles faced in the implementation of these two aspects. Through this research, it is hoped that strategic solutions will be found to increase the effectiveness of central and branch coordination so that managerial performance in operational units can be more optimal (Alpi & Dongoran, 2022).

In line with the phenomenon of task complexity in the plantation sector, the implementation of SIAM is predicted to have a positive effect on managerial performance due to its ability to provide relevant information for decision-making (Sari & Herawati, 2023). In addition, the effectiveness of decentralization relies

heavily on the support of an integrated information system; without reliable SIAM, delegating authority to branch units can actually trigger information uncertainty that hinders the achievement of organizational goals (Hidayat & Siregar, 2023).

Based on this, the researcher is interested in further research on **"The Effect of the Implementation of Management and Decentralization Accounting Systems on Managerial Performance in PTPN 1 Regional 1"**.

1.2 Problem Identification

Based on the above background, the following problems can be identified:

1. There is a discrepancy between the budget and realization during the 2021-2024 period at PTPN 1 Regional 1 Tanjung Morawa
2. There are limitations between planning and control that cause low utilization of SIAM (Management Accounting Information System) at PTPN 1 Regional 1 Tanjung Morawa.
3. In decentralization or delegation of authority, decision-making indicators to managers have not been implemented properly, such as realizing the budget so that it affects the implementation of managerial performance at PTPN 1 Regional 1.

1.3 Problem Formulation

Based on the background that has been presented, it can be known that the problems that will be discussed according to the results of the survey in the field:

1. Is there an influence of the Management Accounting Information System on managerial performance at PTPN I Regional 1 Tanjung Morawa?

2. Is there an influence of Decentralization on the performance of the managerial center at PTPN I Regional 1 Tanjung Morawa?
3. Is there an influence of the Management and Decentralization Accounting Information System simultaneously on the performance of the managerial center at PTPN I Regional 1 Tanjung Morawa?

1.4 Purpose of the Problem

Based on the formulation of the problem stated above, the goals to be achieved in this study are:

1. To test the influence of the Management Accounting Information System on managerial performance at PTPN 1 Regional 1 in Tanjung Morawa.
2. To Test the Influence of Decentralization on Managerial Performance in PTPN 1 Regional 1 in Tanjung Morawa.
3. To test the influence of the Management and Decentralization Accounting Information System simultaneously on managerial performance at PTPN 1 Regional 1 in Tanjung Morawa

1.5 Benefit of the Problem

1. For Companies

This research can be used as a consideration for companies in an effort to improve managerial performance and achieve budget targets. The findings from this study can be used as a basis for identifying areas for improvement and developing more effective strategies to optimize managerial performance.

2. For Researchers

This research deepens the researcher's understanding of how management accounting information systems affect managerial performance, with decentralization as a factor that strengthens or weakens these relationships.

3. For the Next Researcher

This research is useful as a reference for future research, as well as a means of self-development for researchers based on the results obtained.

CHAPTER II

THEORETICAL FOUNDATIONS

2.1 Theoretical Studies

2.1.1 Managerial Performance

2.1.1.1 Definition of managerial performance

The term performance is often used to refer to the achievement or level of success of individuals or groups. "Performance is a multidimensional construct, the measurement also varies depending on the complexity of the factors that make up performance". Performance is an outcome of work itself (outcomes of work) because the results of work provide a strong link to the organization's strategic goals, customer satisfaction and economic contribution (Wijaya, 2021)

Managerial performance is showing the ability of management to carry out management functions which are business activities, which of course are always pleasing to decision-making. The success of a business in achieving its goals and fulfilling its social responsibilities, largely depends on the manager. If managers are able to perform their duties well, the business will be able to achieve the desired goals and objectives (Animah, 2021).

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 appraisal 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, F., Astuti, W., & Sari, 2022)

Managerial performance in an organization is very important, because good managerial performance can create an organizational competitive advantage. Improving managerial performance is achieved by using the ability to see and utilize opportunities, identify problems, and select and implement adaptation processes appropriately (Alpi, M. F., & Donggoran, 2022)

Managerial performance is the result of quality work and quantity achieved by a manager in carrying out his duties in accordance with the responsibilities given to him. Managerial is the results and outputs produced by managers according to their role in the organization within a given period. Managers' ability to manage the company is a barometer of company growth (Andyana, 2021)

Managerial performance shows the ability of management to carry out management functions which are business activities related to decision-making, successful managerial performance is an effective managerial activity process starting from the process of planning, implementation, administration, accountability reporting, coaching and supervision. Judging from the researchers' opinions, it can be concluded that managerial performance is a measure of management's ability to carry out its functions effectively and efficiently which is related to decision-making through a series of processes in managing a business to be able to achieve its goals and fulfill its social responsibilities (Febiana, N., Bastian, E., & Fitriyani, 2023)

From the opinions of the experts above, it can be concluded that managerial performance is the result of the work of the leader in terms of the quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

2.1.1.2 Managerial Performance Objectives

Managerial performance represents management's ability to implement managerial functions that are oriented to the strategic decision-making process (Alpi & Dongoran, 2022). This performance is a cycle of activities that includes planning, implementation, administration, and supervision periodically to ensure that operations run effectively and efficiently in accordance with the standards that have been set (Nasution & Azhar, 2024).

Fundamentally, the goal of managerial performance is to optimize organizational output through measurable improvement in individual performance. Through specific performance appraisals, organizations can ensure that each manager has worked professionally in achieving the company's strategic goals (Sari & Herawati, 2023) as follows:

1. To review past performance.
2. To aid in individual development.
3. To find out the current condition of the company, to be used to determine future policies.
4. For company development (mne uutup or opening a new office).
5. To prepare for increasingly fierce competition, including for the purpose of creating new products or marketing new products.
6. To audit skills within the organization
7. To compile performance goals that will be dated.
8. To observe (*identify*) personnel and organizational units that have the potential to be promoted or developed.

Based on the above expert opinion, it can be concluded that the goal of managerial performance is to improve the work of the organization through the improvement of individual work and also to run how effectively and efficiently the manager has worked to achieve the goals of the organization.

2.1.1.3 Managerial level

The level of management in the organization according to (Handoko, 2020) divides managers into three different groups, namely:

1. **First-Line Manager** The lowest level of manager who directly supervises and directs non-managerial employees who perform day-to-day operational work. Line managers are often referred to as leaders, foremen and supervisors.
2. **Intermediate Manager** A manager-level who acts as a liaison between the front-line manager and the top manager. Other designations for middle managers are department managers, chief supervisors, and so on.
3. **Top Manager** The highest level of manager who is responsible for the overall activities of the organization. The Top Manager formulates the concept and policy of the strategy that will be carried out by the management level below him. Included in the top managers is the president director.

2.1.1.4 Factors Affecting Managerial Performance

The running of a company's performance can be influenced by many factors. Factors that can affect performance, both from the inside and from the outside according to (Mardiasmo, 2021) are as follows:

1. **Individual Factors**, which include attitudes, personality traits, physical traits, desires or motivations, age, gender, education, work experience, cultural background, and other variables.

2. Situational Factors, which include social and organizational factors, include organizational policies such as the system implemented (centralization/decentralization), types of training and supervision, company information obtained and the use of management accounting system information, wage system and social environment.
3. Physical and Occupational Factors, which include work methods, types of work, design and condition of work tools, workspace arrangement and work environment.

According to the partner-lawyer model, individual performance can be influenced by several factors (Umam, 2022):

1. Expectations about rewards
2. Encouragement
3. Capabilities
4. Needs and properties
5. Perception of tasks
6. Internal and external rewards
7. Perceptions of reward levels and job satisfaction

2.1.1.5 Managerial Performance Indicators

According to (Hidayati, 2021) this managerial performance is measured by using the following indicators:

1. Planning

Planning is the initial stage in the management process which includes the determination of policies, strategies, and operational steps that will be implemented by taking into account current conditions and future projections.

The main purpose of planning is to provide direction and guidelines for the implementation of policies, procedures, budgeting, and work programs so that all organizational activities can run systematically and in accordance with the goals that have been set.

2. Investigation

Investigation includes the activities of collecting, examining, and submitting relevant information as a basis for recording and preparing reports. Through this process, managers can facilitate the implementation of work results measurement and analyze the activities that have been carried out. In addition, investigation also plays an important role in supporting interdepartmental coordination through the exchange of information to adapt the work program to the needs of the organization.

3. Coordination

Coordination is the process of aligning various activities in the organization by establishing communication and information exchange between individuals and between work units. This function aims to ensure that all parts of the organization can work in an integrated manner in achieving common goals, as well as minimizing the occurrence of duplication of tasks or inconsistencies in program implementation.

4. Evaluation

Evaluation is an assessment activity carried out by the leadership on the plan and work results that have been implemented. Through evaluation, managers can assess the effectiveness of individual and team performance, identify successes

and obstacles that occur, and determine corrective actions needed for future organizational performance improvements.

5. Supervision

Supervision focuses on the process of supervision and control over the implementation of work carried out by subordinates. Managers are responsible for making observations, providing assessments, and providing direction or feedback on the results of work to remain in line with organizational standards and goals.

6. Staffing

Human resource management includes the activity of retaining, developing, and placing employees according to the competencies and needs of the organization. This process includes recruitment, selection, placement, and promotion of employees both in the same work unit and in other parts, in order to ensure the effectiveness and sustainability of organizational performance.

According to (Ilmy, N., Mus, A. R., & Ahmad, 2021) it is stated that there are several measures that can be used to evaluate management performance

Based on a non-financial perspective, namely:

1. Manager's ability to make plans

Good planning can increase the manager's focus and flexibility in handling his work. The issue of focus and flexibility are two important things for managers to deal with a highly competitive and dynamic environment. The manager's ability to make plans can be one of the indicators to measure the manager's performance.

2. A manager's ability to achieve targets can be measured by their ability to achieve what has been planned. The target should be specific enough, involve participants, be realistic, challenging and have a clear time frame.
3. The manager's work outside the company The intensity of the manager in representing the company to relate to parties outside the company shows the company's trust in the manager. This trust does not necessarily arise out of nowhere, but arises from the good performance of the manager himself. The role of the manager in representing the company can be one of the indicators of the manager's level of performance.

2.1.2 Management Accounting Information System

2.1.2.1 Definition of Management Accounting Information System

Management accounting systems are accounting that deals with providing information to managers to make planning and control operations as well as in decision-making. A management accounting system describes a system designed to provide information for managers.

According to (Hansen, D. R., & Mowen, 2019) a management accounting information system is an information system that produces outputs by using inputs and various processes required to meet management objectives. Management accounting information systems are not bound by a formal criterion that describes the nature of the process of income and expenditure. The criteria are flexible and based on the goals that the management wants to achieve.

According to (Animah et al., 2021) the Management Accounting Information System (SIAM) is seen as one of the important factors that can affect managerial performance in an organization. SIAM plays a role in providing relevant

and accurate information for managers to support the execution of their duties. The information generated by this system becomes one of the main components in the management accounting process, as it helps managers in predicting the various consequences of alternative actions that may be taken. Thus, SIAM contributes to the effectiveness of managerial activities such as planning, control, and strategic decision-making.

According to (Suprantiningrum & Lukas, 2021) the Management Accounting Information System (SIAM) is the collector and storage of data from all company activities and transactions, processing data into useful information, data management, and control of company data. Management accounting information systems that are not properly executed by garment company managers are often within the company a manager makes a mistake that is late in decision-making.

Based on the above understanding, it can be concluded that the management accounting information system is an organizational supervision mechanism that can facilitate supervision by making reports and creating real actions on the assessment of the work of each component in an organization.

2.1.2.2 Objectives of Management Accounting Information Systems

For a company, the accounting information system (SIA) has a fundamental role as a means to process accounting data from various sources into useful information for decision-makers. The main purpose of building this system is to produce accurate, relevant, and timely accounting information so that it can reduce uncertainty and risks in the managerial decision-making process (Zamzami et al.,

2021). Through an accounting information system, companies can ensure that every financial recording, processing, and reporting process is carried out systematically and in accordance with applicable accounting principles.

According to (Zamzami et al.2021), there are three main objectives of implementing an accounting information system in an organization as follows:

1. To fulfill obligations relating to stewardship, which means that this system assists management in carrying out its responsibilities to manage and account for the company's resources effectively and efficiently.
2. To support decision making by internal decision makers, where the accounting information system functions to provide relevant data and reports for management in determining strategic and operational policies.
3. Msupports the smooth running of day-to-day operations by providing information needed by each work unit at various levels of management in order to work productively and coordinated.
4. According to (Sabri, Ahamad Rapani, and Almaliki 2022), an accounting information system is designed to produce relevant, accurate, and timely information needed by management in the decision-making process. This system also serves to improve the efficiency and effectiveness of organizational operations through the integration of financial data between departments within the company.

According to Khuluq, Purwanti, and Baridwan (2022), accounting information systems play an important role in increasing the effectiveness of corporate financial planning and control. Through this system, management can plan financial

activities, prepare budgets, and evaluate the results that have been achieved in a more measurable and efficient manner.

According to (Putri & Endiana, 2020) The objectives of the accounting information system are:

1. Securing the company's assets/assets, including the company's cash, merchandise inventory, and also including the company's fixed assets.
2. Generate a wide variety of information for decision-making.
3. Generate information for external parties.
4. Generate information for employee or division performance assessments.
5. Provide past data for audit purposes.
6. Generate information for the preparation and evaluation of the company's budget.
7. Generate information necessary for control and planning activities.

2.1.2.3 Management Accounting Information System Indicators

The indicators of the management accounting information system according to (Manossoh et al., 2022) are:

1. Broadscope

Describe the extent to which the information system is able to provide comprehensive data, both economic and non-economic, that comes from the internal and external environment of the organization. This wide-ranging information covers various dimensions such as focus, quantification forms, as well as different time spans to support management needs.

2. Aggregation (agregasi)

It is related to the ability of the system to present information at various levels of aggregation. Management accounting information systems not only display raw data, but also provide reports that have been summarized or grouped by specific time periods, regions, or work units, such as accountability centers or functional divisions.

3. Timeliness (timeliness)

Demonstrate the system's ability to provide information quickly and accurately according to user needs. Timeliness is essential so that managers can respond immediately to changes in conditions or events that occur, so that the decisions taken remain relevant and effective.

4. Integration (integrasi)

Refers to the level of coordination between departments within the organization. A good management accounting information system allows for a coordinated exchange of information between units, so that every decision taken can consider the impact on the entire organization.

5. Quality of information

Covers aspects of the accuracy, completeness, relevance, consistency, and timeliness of the data provided by the system. High-quality information is very important because it is the main basis for managers in formulating organizational policies and strategies.

2.1.3 Decentralization

According to (Mustofa & Trisnaningsih, 2022), decentralization is a condition in which an organization moves part of its decision-making authority from the top management level to the lower management level.

According to (Febiana, N., Bastian, E., & Fitriyani, 2023) decentralization is the delegation of authority and responsibility to managers, with decentralization managers also requiring extensive management accounting system information that can be relied on because the suitability of information with decision-making needs will support quality decisions taken which ultimately improve their managerial performance.

According to (Handoko, 2020) states that decentralization is a broader concept and relates to how far top management delegates authority down to divisions, branches, or other lower-level organizational units. Decentralization is also the delegation of authority in making decisions and policies to managers or people at the lower levels of an organizational structure and can improve and increase the effectiveness and productivity of an organization.

Based on the opinions of the experts above, it can be concluded that decentralization is The level of delegation indicates how far higher management allows lower management to make policies independently meaning that delegation is given to lower management

2.1.3.1 Advantages and Disadvantages of Decentralization

According to (Garrison, R. H., & Brewer, 2019) states that decentralization has advantages. These advantages are:

1. Top management is freed or relieved from solving more day-to-day problems and can concentrate more on strategy, and on organizational activities.

2. Decentralization can provide lower managers with the opportunity to gain basic experience in decision-making. Without such experience, they will experience difficulties if they are promoted to a higher level.
3. Adding responsibility and decision-making authority can often result in increased satisfaction with the work that has been done. This makes the job more attractive and provides a greater incentive for these people to be motivated to put out their best efforts.
4. Managers at lower levels generally have more detailed and up-to-date information about conditions in their own areas of responsibility than top managers. Because decisions that have been taken by managers at a lower level are often based on better information, so they can be more targeted.
5. It is difficult to evaluate a manager's achievements if the manager is not given much freedom, because his abilities are not visible.

Decentralization also has some drawbacks. There are four main disadvantages of decentralization as follows:

1. Allowing lower-level management to make decisions without fully understanding, whereas top-level managers usually have more detailed information about operations than lower-level managers, top managers usually have more information about the organization as a whole and may have a better understanding of the company's strategy. This situation can be avoided to some extent with the use of a modern management accounting information system that can provide the same information to every manager that reaches the CEO (*Chief Executive Officer*) and other top managers.

2. A truly decentralized organization allows for a lack of coordination among managers who have autonomy. These problems can be avoided by clearly defining the company's strategy and consuming it effectively throughout the organization.
3. Managers at a lower level may have different goals than the company's goals as a whole.
4. Highly centralized management, it may be more difficult to effectively disseminate innovative ideas. Someone in the organization may have an amazing idea that will benefit other parts of the organization, but without direction from the center, the idea may not be shared and used by other parts of the organization.

2.1.3.2 Decentralization Factors

According to (Handoko, 2020), decentralization has value only if it can help organizations achieve their goals efficiently. The determination of the degree of decentralization is greatly influenced by the following factors:

1. Management characteristics Many top managers are highly autocratic and want strong central oversight. This will affect the management's willingness to delegate its authority.
2. The size and growth rate of an organization cannot be efficient when all decision-making authority is vested in just one or a few top managers. As an organization grows larger and more complex, there is a tendency to increase decentralization. Likewise, the accelerating growth rate will force management to increase its delegation of authority.

3. **Organizational strategy and environment** An organization's strategy will affect the type of market, technological environment, and competition it must face. These factors further affect the degree of decentralization.
4. **Geographical spread of the organization** Generally, the more the organizational units are spread geographically, the organization will tend to decentralize, because decision-making will be more in accordance with each local condition.
5. **Availability of effective supervisory equipment** Organizations that lack effective equipment to supervise lower-level units tend to centralize if management cannot easily monitor the performance of the work of its subordinates.
6. **The quality of Decentralized managers** requires more quality managers, because they have to make their own decisions.
7. **Diversity of products and services** The more diverse the products or services offered, the more likely the organization to decentralize, and vice versa, the less diverse it is, the more likely it is to centralize.
8. **Other organizational characteristics** such as costs and risks related to decision-making, organizational growth history, lower management capabilities and so on.

According to (Stoner, 2020) in determining how far decentralization is right for an organization, the following factors usually need to be considered:

1. **Organizational strategy and environment** The strategy of an organization will affect the type of market, technological environment and competition that the organization must face. These factors will affect the degree of decentralization felt by the company.

2. **Size and Rate of Development:** It is almost impossible to run an organization efficiently by giving all decision-making authority to one or more top managers. This is almost certainly the single most powerful force for delegation, and therefore needs to be decentralized. While organizations are constantly evolving in size and complexity, there is a tendency for decentralization to increase.
3. **Other Organizational Characteristics** The extent to which decision-making authority is decentralized is also influenced by characteristics within the company itself such as:
 - a. The costs and risks associated with the decision. Managers may be cautious about delegating authority for decisions that can have a heavy impact on the performance of their unit or the organization as a whole.
 - b. The individual preferences and beliefs of the managers of the subordinates. Some managers boast of their in-depth knowledge of the area of responsibility.
 - c. **Organizational Culture.** The norms, values and common understanding (culture) of the members of a particular organization support strict control at the top level.
 - d. **Manager–lower-level skills.** This dimension, in part, is circular. If that authority cannot be delegated due to a lack of trust in the talent below, the talent will not have many opportunities to develop (Stoner, 2020).

2.1.3.4 Decentralization Indicators

According to (Muliani, T., Rinaldo, J., & Ardiany, 2021) it can be concluded that the indicators of decentralization are:

1. The development of innovative ideas is a way or ideas that are carried out to improve any field to support the progress of the company.
2. Decision-making for managers is a systematic approach to a problem, gathering facts and data.
3. Considering large-scale investment is a form of delay in obtaining future consumption, where compensation for the delay is needed.
4. Planning in budget allocation is a work plan that is stated quantitatively measured in standard monetary units and other units of measurement.
5. Improving the quality of work is work done within a period of time determined by the company

The indicators of decentralization are:

1. Authority to make financial decisions
2. Authority for the placement of employees
3. Authority for the purchase and maintenance of office equipment
4. Authority on budget allocation
5. Authority regarding business development

2.2 Previous Research

Research on the effect of the application of management accounting information systems and decentralization on managerial performance has been conducted by several previous researchers. Previous studies include:

Table 2.1
Previous Research

Yes	Researcher Name	Research Title	Variabel	Research Results	Source
1	Irti, I. K. (2021)	The Influence of Management Accounting Information Systems on Managerial Performance with Decentralization as Moderating Variables in PT. Perkebunan Nusantara II (Persero)	X1: SIAM Z:Decentralization Y:Managerial Performance	Decentralization has been shown to strengthen SIAM's positive influence on managerial performance. Garden managers at PTPN need reliable accounting information when given greater authority.	Budapest International Research and Critics Institute-Journal (BIRCI-Journal), Vol. 4, No.
2	Sari, R. P., & Arza, F. I. (2022)	Effect of Management Accounting Information Systems and Information Technology Utilization on Managerial Performance	X1: SIAM X2: IT Utilization Y: Managerial Performance	SIAM has a significant positive effect on managerial performance at PTPN IV. The availability of timely information (timeliness) helps plantation managers make the right harvest/production decisions.	Journal of Accounting and Business, Vol. 12 (2022)
3	Alamsa, Amiruddin, & Rasyid, S. (2019)	The Effect of Decentralization, Characteristics of Management Accounting Information on Managerial Performance with Locus of Control as Moderating Variable	X1: Decentralization X2: Characteristics of SIAM Z: Locus of Control Y: Managerial Performance	The decentralization and characteristics of SIAM have a significant effect on performance. The higher the decentralization, the more managers need broad-scope SIAM information.	International Journal of Academic Research in Business and Social Sciences, Vol. 9, No. 9 (2019)

4	Hutagalung, A., et al. (2022)	The Effect of Characteristics of Management Accounting System Information (Broadscope, Timeliness, Aggregation, and Integration) and Decentralization on Managerial Performance	X1: Characteristics of SIAM; X2: Decentralization; Y: Managerial Performance	Decentralization has a significant effect on managerial performance because delegation of authority accelerates decisions. However, the characteristics of SIAM have not been utilized to the fullest by managers (contradictory results).	Journal of Management Applications (JAM), Vol. 20, No. 4 (2022)
5	Qurba, G. L. (2023)	Management Accounting System Dimensions as Mediating The Effect of Decentralization and Environmental Uncertainty on Managerial Performance	X1: Decentralization; X2: Environmental Uncertainty; Z: SIAM Dimensions; Y: Managerial Performance	SIAM successfully mediated the relationship between Decentralization and Performance. Decentralization will only improve performance if it is supported by a sophisticated accounting information system.	Coopetition: Scientific Journal of Management, Vol. 14, No. 1 (2023)
6	Chenhall, R. H., & Morris, D. (1986)	The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems	X1: Structure (Decentralization); Y: Uses of SIAM	Grand Theory: Found that a decentralized organizational structure demands the availability of broad-scoped and integrated SIAM information.	The Accounting Review, Vol. 61, No. 1 (1986)
7	Mia, L., & Chenhall, R. H. (1994)	The Usefulness of Management Accounting Systems, Functional	X1: SIAM; X2: Functional Differentiation; Y:	The use of SIAM which is Broad Scope (non-financial, external information) is	Accounting, Organizations and Society, Vol. 19, No. 1 (1994)

		Differentiation and Managerial Effectiveness	Managerial Effectiveness	crucial to improve the performance of managers in operational/decentralized functions.	
8	Agbejule, A. (2005)	The Relationship between Management Accounting Systems and Perceived Environmental Uncertainty on Managerial Performance	X1: SIAM; X2: Environmental Uncertainty; Y: Managerial Performance	In conditions of low uncertainty, the use of sophisticated SIAM can actually reduce performance (excess information). But at high decentralization, this information is helpful.	Accounting and Business Research, Vol. 35, No. 3 (2005)
9	Chong, V. K., & Chong, K. M. (1997)	Strategic Business Units, Investment in Information Technology and Managerial Performance	X1: SBU Strategy; X2: Information Technology; Y: Managerial Performance	Found that decentralization to the level of Strategic Business Units (such as Regional in PTPN) requires strong accounting information technology support for manager performance to improve.	Accounting and Business Research, Vol. 27 (1997)
10	Gul, F. A., & Chia, Y. M. (1994)	The Effects of Management Accounting Systems, Perceived Environmental Uncertainty and Decentralization on Managerial Performance	X1: SIAM; X2: Decentralization; X3: PEU (Environment); Y: Managerial Performance	The interaction between Decentralization and SIAM has a positive impact on managerial performance. Managers with high decentralized authority without SIAM support will have low performance.	Accounting, Organizations and Society, Vol. 19, No. 4 (1994)

2.3 Conceptual framework

2.3.1 The Effect of the Implementation of Management Accounting

Information System on Managerial Performance

In the framework of managerial performance, the success of managers is determined by the extent to which they achieve their pre-set organizational goals. However, this achievement does not only depend on hard work, but also on the manager's ability to systematically plan and evaluate the results obtained. This is where the implementation of SIAM becomes one of the important elements, because through SIAM managers gain access to relevant, structured, and timely financial and operational information. The information allows managers to conduct performance analysis, detect deviations from targets, and take corrective actions. Thus, the application of SIAM is not just a data provider, but also a foundation for managers to carry out more effective planning, control, and decision-making which ultimately affects the quality of managerial performance significantly.

2.3.2 Decentralization Applies the Influence of Management Accounting

Information Systems on Managerial Performance

Decentralization in organizational structures shifts decision-making authority from the center to work units in the field, giving local managers greater responsibility for designing and evaluating day-to-day operations. In that context, the implementation of the Management Accounting Information System (SIAM) is very important at PT Perkebunan Nusantara I (Persero), because the system provides relevant, timely, and structured financial and non-financial data to support managerial functions. With a combination of broader authority (due to decentralization) and information support from SIAM, managers can plan more

realistically, monitor results more accurately, and take corrective actions quickly. Therefore, when decentralization is effectively implemented and SIAM is implemented well, managerial performance in the company tends to improve because managers have a strong information foundation and the operational flexibility needed.

Based on this, it can be seen that the application of management accounting information systems and decentralization can affect managerial performance. The influence of these three variables can be seen in the following figure

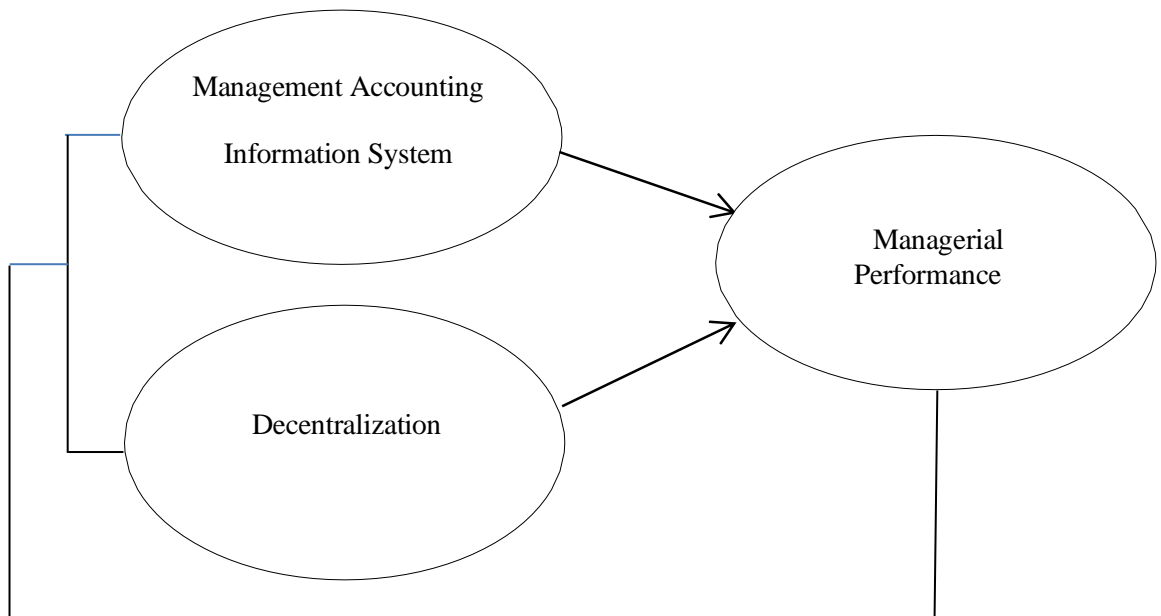


Figure 2.1 Conceptual Framework

2.4 Research Hypothesis

Based on the theoretical studies that have been presented above, the hypothesis in this study is:

1. The application of the management accounting information system has an effect on managerial performance at PTPN I Regional 1 Tanjung Morawa.
2. Decentralization applies the influence of management accounting information system on managerial performance at PTPN I Regional 1 Tanjung Morawa.
3. The Effect of Management and Decentralization Accounting Information Systems Simultaneously on Managerial Performance at PTPN I Regional 1 Tanjung Morawa.

CHAPTER III

RESEARCH METHODS

3.1 Research Approach

This research is a quantitative associative research. The researcher deliberately chose associative strategies as a series of implementations. This strategy was chosen because the focus of the research is to determine the interaction or influence between variables, namely variables that act as causes and effects. Thus, this form of research is directed to explain and test the cause-and-effect relationship between the variables involved. According to Sugiyono (2022), an associative strategy is a strategy that is applied in looking at the relationship of several variables which is the relationship between these two variables that are causal and causal.

In terms of approach, this study uses a quantitative approach that focuses on the use of numerical data obtained from the population or research sample, then analyzed through statistical procedures to test the designed hypothesis. Sugiyono (2022) explained that the quantitative approach is a method based on concrete data and applied in conducting sample and population research. The research data is in the form of numbers that can be calculated by statistical analysis for calculation test tools aimed at testing the hypothesis. This method utilizes research instruments that produce numbers such as closed questionnaires and then data processing with statistical analysis so as to allow generalization of findings to the population studied.

3.2 Place and Time of Research

This research was conducted at PTPN I Regional I Tanjung Morawa on Jl. Lintas Sumatra No.Km. 21, Limau Manis, Tanjung Morawa District which will be carried out in November 2025 until completion

Table 3.1
Implementation of Research Time

Yes	Types of Activities	October	November	December	January	February	March
1	Title Submission	■					
2	Pre-Research	■					
3	Proposal Preparation		■	■			
4	Seminar Proposal			■			
5	Research				■		
6	Final Project Writing					■	
7	Final Project Guidance					■	■
8	Green Table Session						■

3.3 Population and Research Sample

1. Populasi

According to (Sugiyono, 2020) states that, "Population is a generalized area consisting of, objects or subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then conclusions are drawn". The population in this study is 25 employees of the finance and accounting sub-division. which is in PT. Nusantara Plantation I Regional I Tanjung Morawa.

2. Sample

According to (Sugiyono, 2018) the sample is part of the number and characteristics by the population. 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. As for the determination of the number/size of the sample in this study by the saturated sample method where all members of the population are used as samples.

3.4 Variable Operational Definition

Variable operations explain the variables being studied, concepts, indicators, units of measurement, and measurement scales that will be understood in the operationalization of research variables. In accordance with the chosen title, in this study there are three variables, namely:

1. Management Accounting Information System (X1)
2. Decentralization (X2)
3. Managerial Performance (Y)

The variables that have been described in the previous sub-chapter, are further described in variables, dimensions, and indicators related to the research and based on theories relevant to the research. To make it easier to see the research variables to be used, the author describes it in the form of the following table

Table 3.2
Variable Operational Definition

Variabel	Research Operational Definitions	Indicator	Scale Measurement
Managerial Performance (Y)	The performance of a good organization will certainly be supported by good managerial skills from the top managers, as well as the lower level managers According to (Nainggolan, 2015)	<ol style="list-style-type: none"> 1. Planning Performance 2. Investigative Performance 3. Coordination Performance 4. Performance Evaluation 5. Performance Supervision 6. Performance Settings 7. Negotiation Performance 8. Representative Performance According to: (Hidayati, 2017) 	Ordinal
Accounting Information System (X1)	Management accounting information systems are one of the factors that affect managers' performance. According to (Animah, 2021)	<ol style="list-style-type: none"> 1. Broadscope 2. Agregastion 3. Integration 4. Timeliness According (Ilmy, 2021) 	Ordinal
Decentralization (X2)	Decentralization is the delegation of authority of responsibility to lower managers. According to (Utami & Muhdi, 2018)	<ol style="list-style-type: none"> 1. Development of innovative ideas 2. Decision-making for The Managers 3. Considering large-scale investments 4. Planning in budget allocation 5. Improve the quality of work According to (Muliani, 2021) 	Ordinal

3.5 Data collection techniques

The data in the study was applied through the distribution of questionnaires. Sugiyono's opinion (2022) explains that a questionnaire is a technique to collect data that is applied by answering a series of questions or written statements. Questionnaires can be in the form of statements or open-ended and closed-ended questions.

The primary data in this study is the result of the distribution of questionnaires on a predetermined sample. To measure each variable, the researcher used a likert scale consisting of if the answer strongly agreed was given a score of 5, agreed given a score of 4, neutral was given a score of 3, disagreed was given a score of 2 and strongly disagreed was given a score of 1.

Table 3.3
Skala Ordinal

Questions	Weight
Strongly agree	5
Agree	4
Hesitation	3
Disagree	2
Strongly Disagree	1

3.5.1 Validity Test

The validity test aims to assess whether a questionnaire is really capable of measuring what it should be measured. A questionnaire is considered valid if the question item can represent the concept to be researched (Ghozali & Latan, 2015). Validity basically indicates the accuracy of an instrument in achieving its measurement objectives, although the instrument may not be suitable for other purposes. In other words, validity describes the extent of conformity between the construct to be revealed and the indicator used. The testing process is carried out

by correlating the score of each question item with the total score. Furthermore, the first step in the outer model assessment involves examining the outer loading of the indicators. The high outer loading indicates a lot of similarities in the construct. The minimum value of outer loading is 0.7 valid (Hair et al., 2022)

3.5.2 Reliability Test

Reliability tests are used to assess the extent to which an instrument has internal consistency. Reliability reflects the level of accuracy, stability, and consistency of the measuring tool in generating data. In the Partial Least Square (PLS) approach, reliability testing can be carried out through two indicators, namely Cronbach's alpha and composite reliability. The next test that needs to be done on the outer model is the internal consistency reliability test. This test was carried out through Cronbach alpha and composite reliability values. The cronbach alpha value describes the correlation of indicators in a construct, while composite reliability looks at the difference in the outer loading of the indicator variable. Hair et al. (2022) stated that the accepted cronbach alpha and composite reliability values must be more than 0.7 (Hair et al., 2022).

3.6 Data Analysis Techniques

The data analysis technique in a study uses two statistical approaches, namely descriptive statistics and inferential statistics. (Sugiyono, 2020) defines descriptive and inferential statistics as follows:

3.6.1 Descriptive Analysis Methods

Descriptive statistics is a data analysis technique by describing or describing the situation of the research object as it is without the intention of

drawing certain conclusions based on all the data that has been collected. Based on the above definition, data analysis using a descriptive statistical approach aims to provide an understanding of the situation that occurs or applies to the object of research.

Descriptive statistical analysis presents data in the form of graphs, tables, percentages, frequencies, diagrams. The data presented are data that display average values, standard deviations, maximum and minimum values, tabulation, and so on to see the differences in data based on the categories in the data and presented as they are without conducting an in-depth analysis of the data. Here are the details of the data:

- a. Mean (\bar{X}) is the average value.
- b. Mode (M_o) is the value of the variant that has the highest frequency.
- c. The median (M_e) is the middle value, a value that limits 50% of the upper frequency and 50% of the lower frequency.
- d. The maximum is the highest value of the existing data.
- e. At a minimum, it is the lowest value of the existing data.

To see the tendency of the research on the statements given to the respondents, it is seen from the mean value. Mean analysis is done by creating a class boundary that is used to decide whether the average value can be included in a new category. The result of the average is then divided on a scale range based on the following formula:

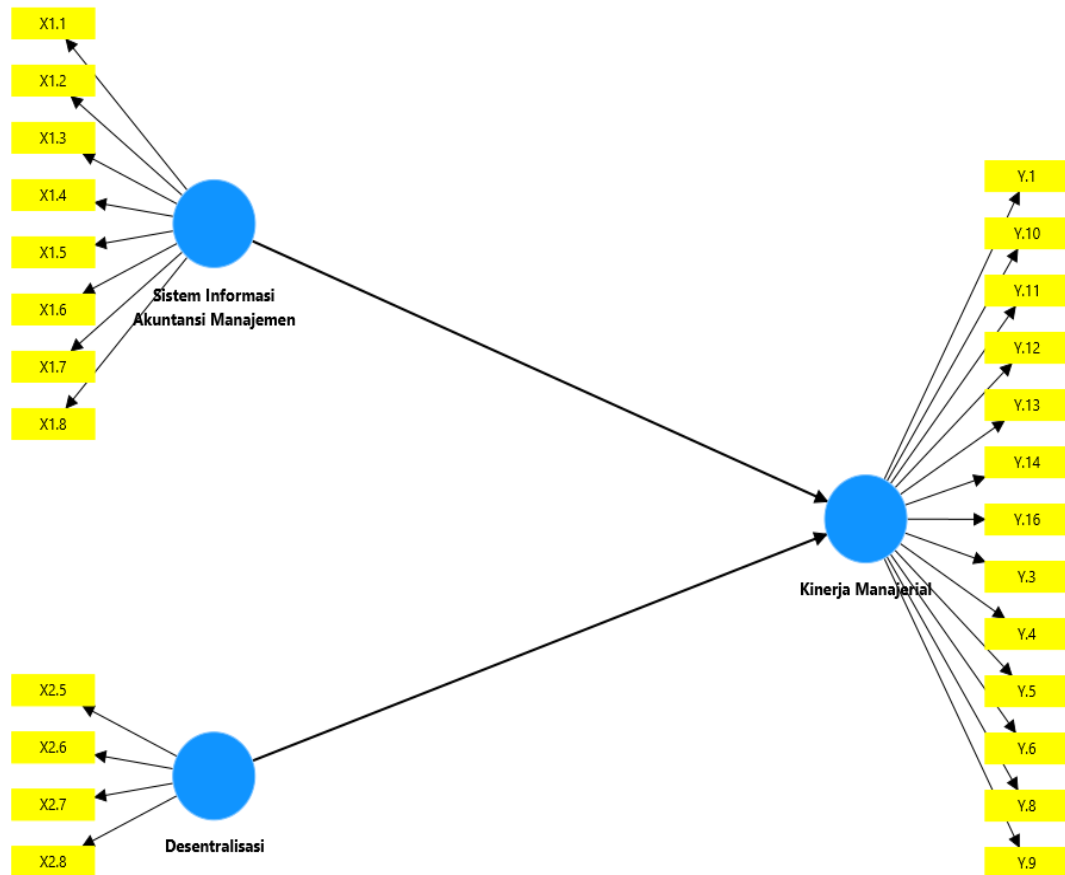
$$\text{Range of Scale Interval} = \frac{\text{Highest value} - \text{Lowest value}}{\text{Highest Score}}$$

3.6.2 Uji Hipotesis Analisis Structural Equation Modelling (SEM)

berdasarkan Variance (Partial Least Square)

The data of this study was processed using the statistical technique of Partial Least Square–Structural Equation Modeling (PLS-SEM), which functions to analyze path analysis on latent variables. This method is known as the second generation of multivariate analysis (Ghozali & Latan, 2020). The variant-based SEM approach allows researchers to run measurement model testing and structural models simultaneously. The measurement model is used to evaluate the validity and reliability of indicators, while the structural model aims to test causal and hypothetical relationships through a predictive approach (Jogiyanto & Abdillah, 2023).

PLS is applied to predict the relationships between constructs and generate latent variable values, which are representations of the set of constituent indicators. The determination of the weight of components in forming the score of latent variables is determined through the inner model (the relationship between latent variables) and the outer model (the relationship between constructs and indicators). The main goal of this technique is to minimize the residual variance in the dependent variable, both in the form of latent constructs and indicators. PLS is also considered a flexible and powerful method because it doesn't require a lot of statistical assumptions; The data analyzed does not have to be normally distributed in a multivariate manner and can include a wide range of scales, ranging from categories, ordinals, intervals, to ratios. In the *Partial Least Square* (PLS) method, the analysis techniques carried out are as follows:



Description :

1. Accounting Information System (X1)
2. Decentralization (X2)
3. Managerial Performance (Y)

In this study, data analysis uses the Partial Least Square (PLS) approach. PLS is a Structural Equation Modeling (SEM) equation model that is component-based or variant-based. According to (Ghozali, 2016), PLS is an alternative approach that shifts from a covariance-based SEM approach to a variant-based approach.

3.6.2.1 Measurement Model or Outer Model

The Outer Model analyzes the relationship between the opposite (latent variable) and indicators. *The Convergent Validity* of the measurement model with the indicator reflection model is assessed based on the correlation between *the item score/component score* and *the construct core* calculated with PLS. For reflection, it is said to be high if it correlates more than 0.70 with the contrast to be measured.

However, for the initial stage of research from the development of the measurement scale of the Loading value of 0.5 to 0.60 is considered sufficient. The discriminant validity of the measurement model with indicator reflection is assessed based on the cross loading of measurement with contrast. If the correlation of the contract with the measurement item is greater than the other contract.

Another model to assess Discriminant validity is to compare the square root value of the Average Variance Extracted (AVE) of each contract with the correlation between the other contracts in the model. If the root value of each contract is greater than the value of the correlation between the contract and the other contract in the model, then it is said to have a good discriminant validity value. This measurement is used to measure the reliability of the component score of latent variables and the results are more conservative compared to composite reliability. It is recommended that the AVE value should be greater than 0.50.

Composite reliability, which measures a contract, can be evaluated with two types of measures, namely internal consistency and Cronbach's Alpha. The expected value > 0.6 for all constructs. (Ghozali, 2020). The analysis of the outer model is carried out to ensure that the measurement used is feasible to be used, which means that it is valid and reliable

1. Convergent Validity

The Convergent Validity of the measurement model with a reflexive indicator is assessed based on the correlation between the item score/component score calculated with PLS. The individual reflective measure is said to be high if it correlates more than 0.70 % with the constructed being measured. However, according to (Ghozali, 2018) for the initial stage of research from the development of the loading value measurement scale of 0.5 to 0.6 is considered quite adequate.

2. Discriminant Validity

The discriminant validity of the measurement model with indicator reflection is assessed based on the crossloading of the measurement with the construct. If the correlation of a construct with a measurement item is greater than that of any other construct, then it shows that latent constructs predict the size of their block better than the size of the other block. Another method to assess Discriminant Validity is to compare the Root Of Average Variance Extracted (AVE) values Convergent validity refers to the extent to which a construct is able to measure each of its indicators. Convergent validity testing can be performed by evaluating the Average Variance Extracted (AVE). According to Hair et al. (2022), when the AVE value is greater than 0.5, the construct is able to explain more than 50% of the indicator's variations.

All constructs in the model have an AVE value greater than 0.50, so they have met good convergent validity. Decentralization has an AVE value of 0.707, Managerial Performance of 0.653, and Management Accounting Information System of 0.633. This shows that each construct is able to explain more than 63

percent of the variance of its indicators, indicating that the indicators used have consistently represented their respective latent constructs.

3. Composite Validity

The next test that needs to be done on the outer model is the internal consistency reliability test. This test was carried out through Cronbach alpha and composite reliability values. The cronbach alpha value describes the correlation of indicators in a construct, while composite reliability looks at the difference in the outer loading of the indicator variable. Hair et al. (2022) stated that the accepted cronbach alpha and composite reliability values must be more than 0.7 (Hair et al., 2022).

3.6.2.2 Evaluasi Inner Model (Structural Model Assessment)

The Inner Model describes the relationships between latent variables based on substantial theories. The structural model is evaluated using R-square for dependent contracts. In assessing a model with PLS it starts by looking at the R-square for each dependent latent variable. The interpretation is the same as the interpretation in the regression. The change in the value of R-square can be used to assess a specific independent latent variable against a dependent latent variable.

Hypothesis testing is carried out only through *direct effects*, namely:

1. Influence of X1 on Y
2. Effect of X2 on Y
3. The simultaneous effect of X₁ and X₂ on Y.

Inner Model or structural model is a hypothesis testing part used to test exogenous latent variables against exogenous latent variables (dependent) whether they have a substantive influence. This structural model analysis will

analyze the relationship between variables, namely independent variables and bound variables and the relationship between them (Juliandi et al., 2021).

CHAPTER IV

RESEARCH RESULTS

4.1 Research Results

4.1.1 Description of Research Variables

Based on the results of the distribution of questionnaires to 25 respondents in the financial accounting sub-division of PTPN I Regional I Tanjung Morawa, data processing was carried out to provide an overview of employees' perceptions of the three variables studied. The Likert scale is used to measure the proity of respondents' answers, where a higher score indicates a stronger level of agreement with the statement submitted.

In this study, the author manages the questionnaire data in the form of questions consisting of each variable, consisting of:

1. **Managerial Performance Variables (Y)**

The Managerial Performance variable in this study is positioned as a dependent (bound) variable. With a total of 16 statement items, this variable includes the respondents' self-evaluation of their effectiveness in carrying out management functions such as planning, investigation, coordination, evaluation, supervision, staff selection, negotiation, and representation.

The high average answer to this variable shows that employees in the financial accounting sub-division of PTPN I Regional I Tanjung Morawa have adequate competence in managing resources and making managerial decisions. This is important because the accuracy of financial statements is highly dependent on the managerial effectiveness of its staff.

2. **Management Accounting Information System Variables (X1)**

This variable is measured through 8 statements that explore the availability of information that is broad *scope*, timely (*timeliness*), *aggregation*, and integrated (*integration*). The positive response to this variable indicates that the information system implemented at PTPN I Regional I Tanjung Morawa has been able to supply relevant data quickly. The availability of quality management accounting information makes it easier for accounting staff to analyze variances and prepare company budgets more precisely.

3. Decentralized Variable (X2)

The Decentralization variable is measured through 10 statements related to the extent to which decision-making authority is delegated to a lower level in the organizational structure. The results of the data description in this variable provide an overview of the level of autonomy possessed by the financial accounting sub-division. A high score shows that the management of PTPN I Regional I Tanjung Morawa gives confidence to employees to make operational decisions according to their expertise, which is expected to accelerate the bureaucratic workflow within the company.

4.1.2 Respondent Identities

4.1.2.1 Identity by Gender

Respondent characteristics based on gender were used to determine the demographic profile of employees in the financial accounting sub-division of PTPN I Regional I Tanjung Morawa which was sampled in this study. The composition of respondents by gender can be seen in the following table:

Table 4.1
Respondents' gender

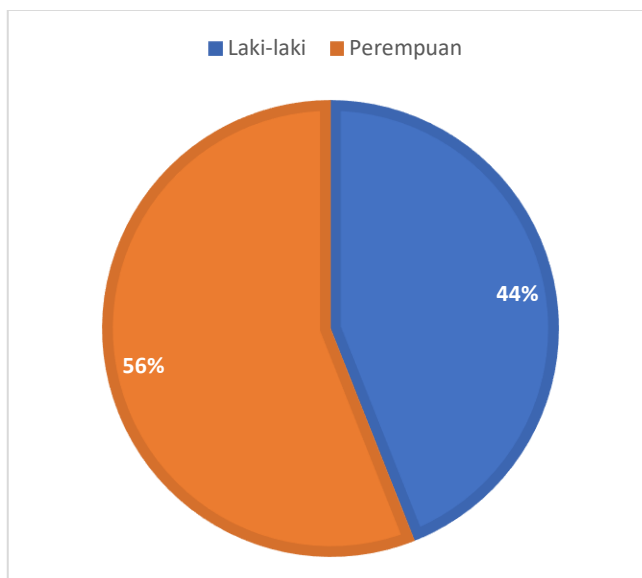
Yes	Gender	Quantity	Presentase
1	Male	11	44%
2	Women	14	56%
TOTAL		25	100%

Source : Data processed 2026

From the table above, it can be seen that the percentage of respondents consisted of 11 (44%) men and 14 (56%) women. It can be concluded that the majority of respondents are women, this gives an idea that the involvement of women in the accounting managerial function in this company is very significant, which is expected to contribute to the accuracy and precision in organizational financial reporting for employees of the financial accounting sub-division at the managerial level at PTPN I Regional I in Tanjung Morawa.

Based on the results of the research on 25 respondents in the financial accounting sub-division of PTPN I Regional I Tanjung Morawa, the following is presented with respondent characteristic data in the form of a graph:

Figure 4.1
Respondents' gender



Source : Data processed 2026

Based on the graph data, it shows that the majority of employees who fill managerial and staff positions in the financial accounting sub-division at PTPN I Regional I Tanjung Morawa are women. This indicates that the female workforce has a very significant role in operational activities and decision-making in the accounting field in companies.

Despite the difference in number, this composition is considered balanced enough to represent the perception of all employees in the sub-division regarding the variables of Managerial Performance, Management Accounting Information System, and Decentralization that are being studied.

4.1.2.2 Identity by Age

Respondents' characteristics were grouped by age. This aims to see the maturity of experience and productivity of employees in the financial accounting

sub-division of PTPN I Regional I Tanjung Morawa. The following is the distribution data of respondents by age:

Table 4.2
Respondent Age

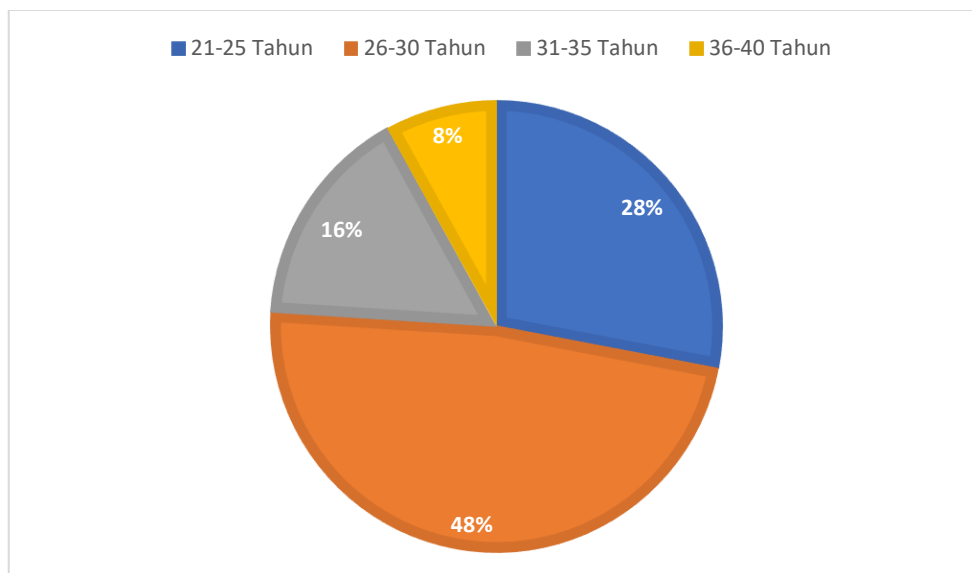
Yes	Age	Quantity	Presentase
1	21-25 Years	7	28%
2	26-30 Years	12	48%
3	31-35 Years	4	16%
4	36-40 Years	2	8%
TOTAL		25	100%

Source : Data processed 2026

The data in the table above can be seen that respondents consist of 7 employees aged 21-25 years (28%), 12 people aged 26-30 years (48%), 31-35 years old, 4 people (165%), and 2 people aged 36-40 years (8%). Thus, the majority of respondents are employees aged between 26 and 30 years old in the employees of the financial accounting sub-division at PTPN I Regional I in Tanjung Morawa.

Based on the results of the research on 25 respondents in the financial accounting sub-division of PTPN I Regional I Tanjung Morawa, the following is presented with respondent characteristic data in the form of a graph:

Figure 4.2
Respondent Age



Source : Data processed 2026

This data shows that the majority of employees in the financial accounting sub-division of PTPN I Regional I Tanjung Morawa are of productive age, which is between 21 and 30 years old with a total accumulation of 76%.

The dominance of this young age group indicates that organizations have dynamic human resources and tend to be more adaptive to technological developments, especially in the operation of Management Accounting Information Systems. In addition, this age range usually has a high morale that contributes positively to the achievement of effective Managerial Performance in the company environment.

4.1.2.3 Identity by Education

Education level is one of the important indicators to describe the background of competencies, knowledge, and expertise possessed by respondents in carrying out managerial and technical accounting tasks. The composition of

respondents in the financial accounting sub-division of PTPN I Regional I Tanjung Morawa based on education level is as follows:

Table 4.3
Respondent Education

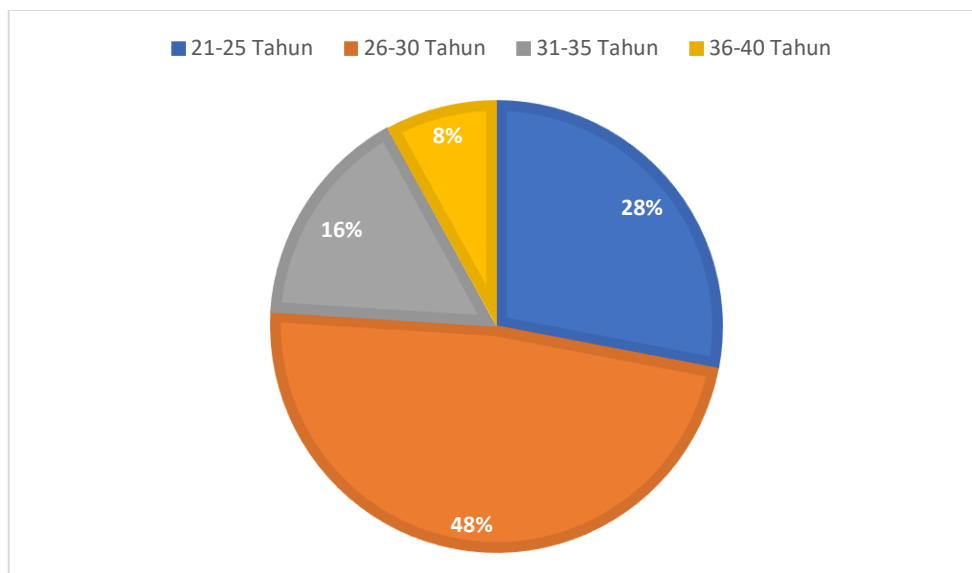
No	Education	Quantity	Presentase
1	D3	3	12%
2	S1	18	72%
3	S2	4	16%
TOTAL		25	100%

Source : Data processed 2026

From the table above, it can be seen that the respondents consisted of 3 employees with D3 Education backgrounds, 18 people (72%) with S1 education, and 4 Strata-2 education (16%). Thus, the majority of respondents are employees with a Strata-S1 educational background can support a good understanding of the complexity of the Management Accounting Information System and support the effectiveness of more systematic and measurable Managerial Performance in the company environment and human resources in this work unit have very adequate academic qualifications according to accounting professional standards for employees of the financial accounting sub-division at PTPN I Regional I in Tanjung Morawa.

Based on the results of the research on 25 respondents in the financial accounting sub-division of PTPN I Regional I Tanjung Morawa, the following is presented with respondent characteristic data in the form of a graph:

Figure 4.3
Respondent Education



Source : Data processed 2026

The data shows that the majority of respondents in the financial accounting sub-division of PTPN I Regional I Tanjung Morawa have a higher education background, namely Strata One (S1). The educational qualifications, which are dominated by S1 and S2 graduates, indicate that the respondents have a very adequate theoretical foundation and professional understanding. This greatly supports their ability to operate complex Management Accounting Information Systems and carry out the Managerial Performance function effectively in accordance with applicable accounting standards.

4.1.2.4 Identity Based on Length of Service

Characteristics based on length of service are used to provide an overview of the work experience and seniority level of respondents in the organization. This is related to the respondents' understanding of the workflows and systems that apply in the company. The composition of respondents based on length of work can be seen in the following table:

Table 4.4
Respondent's Length of Employment

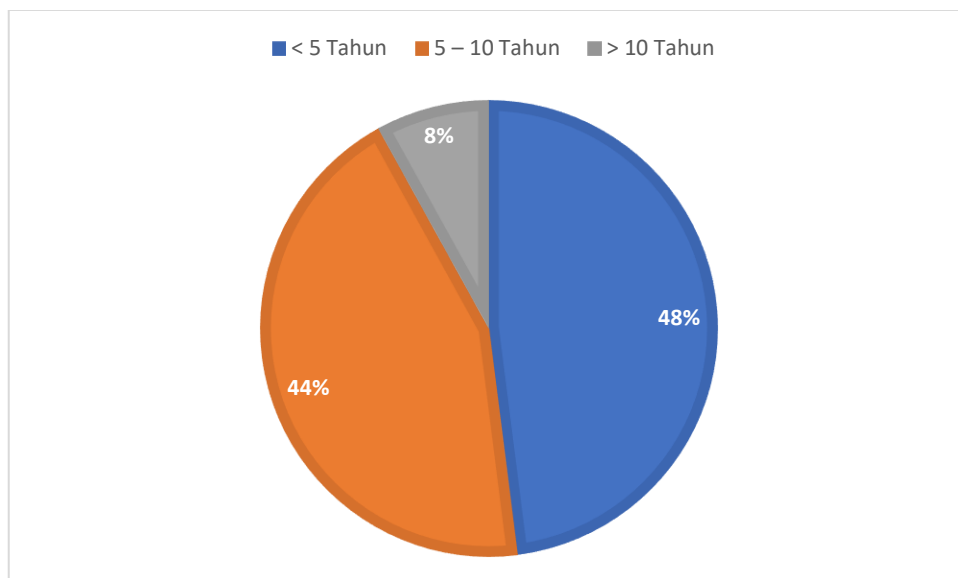
No	Long Time Working	Quantity	Presentase
1	< 5 Years	12	48%
2	5 – 10 Years	11	44%
3	> 10 Years	2	8%
TOTAL		25	100%

Source : Data processed 2026

From the table above, it can be seen that the respondents consist of 12 employees who have worked for 5 years < 5 years (48%), 11 people (44%) who have worked for 5-10 years (44%), 2 people (8%) who have worked for > 10 years. Thus, the majority of respondents are employees who are 5-10 years old. This shows that the organization is supported by a combination of a workforce that is adaptive to new changes and a workforce that has mature experience in operating the Management Accounting Information System in the company. to employees of the financial accounting sub-division at PTPN I Regional I in Tanjung Morawa.

Based on the results of the research on 25 respondents in the financial accounting sub-division of PTPN I Regional I Tanjung Morawa, the following is presented with respondent characteristic data in the form of a graph:

Figure 4.4
Respondent's Length of Employment



Source : Data processed 2026

The data shows that the financial accounting sub-division is supported by a workforce that has high flexibility to information technology changes (5-year < group) and is supported by personnel who have a deep understanding of the company's organizational culture and internal procedures (5-10 year group). This is a strong capital in achieving optimal Managerial Performance and the effective implementation of Management Accounting Information Systems.

4.1.3 Description of Research Results

The variables in this study consist of 3 variables, namely Managerial Performance, Management Accounting Information System, and Decentralization. The description of the statement will display each respondent's answer option to each statement item that the author provides to the respondent.

4.1.3.1 Managerial Performance Variables

Questionnaires were given to respondents to obtain descriptive Managerial Performance. Based on the results of the validity and reliability test, it was known that 16 question items using the likert scale (1-5) were used in the study with the results of respondents' answers as follows:

Table 4.5
Questionnaire Scores for Managerial Performance Variables (Y)

No	Questions		SS	S	N	TS	STS	Rata-Rata	Category
1	Carry out the preparation of short-term and long-term work plans	F	15	0	4	5	1	3,92	Good
		%	60	0	16	20	4		
2	Schedule a realistic work plan and in line with the company's goals	F	7	12	4	1	1	3,92	Good
		%	28	48	16	4	4		
3	Actively gathering information to analyze problems in the division	F	7	12	5	0	1	3,96	Good
		%	28	48	20	0	4		
4	The company makes plans based on the company's goals	F	7	8	8	1	1	3,76	Good
		%	28	32	32	4	4		
5	Setting standards for work performance for employees	F	9	10	5	0	1	4,04	Good
		%	36	40	20	0	4		
6	Open an open space of information about the company to every employee.	F	11	6	7	0	1	4,04	Good
		%	44	24	28	0	4		
7	Conducting employee arrangements and planning.	F	9	6	7	1	2	3,76	Good
		%	36	24	28	4	8		

8	Evaluate each company's activities based on the company's work plan.	F	7	7	7	1	1	3,56	Good
		%	28	28	28	4	4		
9	Briefing employees before company activities.	F	10	7	6	1	1	3,96	Good
		%	40	28	24	4	4		
10	Conducting skill standards in negotiations with internal and external parties	F	11	6	6	1	1	4	Good
		%	44	24	24	4	4		
11	Implement agreements that are profitable for the company	F	9	8	6	1	1	3,92	Good
		%	36	32	24	4	4		
12	Implement achievements by providing constructive feedback to subordinates	F	9	6	7	0	1	3,96	Good
		%	36	24	28	0	4		
13	Carry out the collection and preparation of information in the form of reports, notes, and analysis work to measure the results of its implementation.	F	9	9	6	0	1	4	Good
		%	36	36	24	0	4		
14	Building a positive image for my division on various occasions	F	9	8	7	1	0	4	Good
		%	36	32	28	4	0		
15	Conduct performance evaluations using valid data	F	8	5	5	3	4	3,40	Enough Good
		%	32	20	20	0	16		
	Management activities or activities	F	14	9	1	1	0		Very

16	in maintaining and retaining subordinates in the work unit.	%	56	36	4	4	0	4,44	Good
Average Managerial Performance Score								3,92	GOOD

Research Data Processed 2026

Based on the data in table IV.5 above, it can be explained that the respondents' responses to the average managerial performance are classified as good with a score of (3.92). The average maximum score of respondents' responses was on the Planning indicator, which was 4.44. This shows that the company makes plans based on the goals of the company itself. Meanwhile, the average minimum score of respondents' responses was on the Evaluation indicator, which was 3.40. This suggests the need to make maximum corrections if the implementation deviates from the planning that has been made.

4.1.3.2 Management Accounting Information System Variables

A questionnaire was given to respondents to obtain a descriptive Management Accounting Information System. Based on the results of the validity and reliability test, it was known that 8 question items used the likert scale (1-5) were used in the study with the results of respondents' answers as follows:

Table 4.6
Questionnaire Scores for Accounting Information System Variables

No	Questions		SS	S	N	TS	STS	Rata-Rata	Category
1	SIAM provides information that covers all aspects of the company's operations	F	11	9	3	1	1	4,12	Good
		%	44	36	12	4	4		

2	This information system provides a comprehensive overview of functional and operational performance	F	8	14	3	1	1	4	Good
		%	32	56	12	4	4		
3	SIAM can combine information from different divisions to provide more detailed reports	F	9	13	2	1	0	4,20	Very Good
		%	36	52	8	4	0		
4	Reports generated by SIAM can be tailored to the needs of users at various managerial levels	F	13	7	3	3	1	4,04	Good
		%	52	28	12	12	4		
5	SIAM enables the integration of information from multiple sources to support more informed decisions	F	11	9	5	0	1	4,12	Good
		%	44	36	20	0	4		
6	SIAM connects with a variety of other systems in the company to provide better, comprehensive reports	F	10	7	3	3	1	3,88	Good
		%	40	28	12	12	4		
7	The information provided by SIAM is always timely to help with	F	9	8	6	1	1	3,92	Good
		%	36	32	24	4	4		

	decision-making								
8	I feel that the information provided by SIAM can be accessed quickly when needed	F	12	6	6	4	3	3,56	Good
		%	48	24	24	16	12		
Average Managerial Performance Score								3,98	GOOD

Research Data Processed 2026

Based on the data in table IV.6 above, it can be explained that the respondents' responses to average managerial performance are classified as good with a score of (3.98). The average maximum score of respondents' responses was on the Planning indicator, which was 4.20. This shows that the company has a very strong capability in formulating goals and setting strategies to achieve targets precisely. Meanwhile, the average minimum score of respondents' responses was on the Evaluation indicator, which was 3.56. This suggests the need to make maximum corrections and optimize the achievement of overall managerial performance if the implementation deviates from the planning that has been made.

4.1.3.3 Decentralized variables

Questionnaires were given to respondents to obtain decentralized descriptive. Based on the results of the validity and reliability test, it was known that 10 question items used in the likert scale (1-5) were used in the study with the results of respondents' answers as follows:

Table 4.7
Questionnaire Scores for Decentralized Variables

No	Questions		SS	S	N	TS	STS	Rata-Rata	Category
1	Have the authority to determine the price of the accepted project.	F	13	0	4	5	1	3,84	Good
		%	52	0	16	20	4		
2	Have the authority to meet the needs of the company.	F	9	8	6	2	0	3,96	Good
		%	36	32	24	8	0		
3	Having the Authority Define policies Company	F	6	9	5	2	3	3,36	Enough Good
		%	24	36	20	8	12		
4	Have authority in pricing.	F	4	4	6	1	10	2,64	Enough Good
		%	16	16	24	4	40		
5	Have authority in terms of accepting or dismissing employees.	F	4	5	6	4	6	2,92	Enough Good
		%	16	20	24	16	24		
6	Have the authority to issue funds.	F	5	9	5	5	1	3,48	Good
		%	20	36	20	20	4		
7	Have the authority to determine employee expenses.	F	7	8	7	0	3	3,64	Good
		%	28	32	28	0	12		
8	Have authority in the preparation of the budget.	F	4	8	5	5	3	3,20	Enough Good
		%	16	32	20	20	12		
		F	7	5	11	2	0		

9	Have authority in project acceptance.	%	28	20	44	8	0	3,68	Good
10	The delegation of authority is not optimal in business development.	F	11	9	4	0	1	4,16	Good
		%	44	36	16	0	4		
Average Managerial Performance Score								3,49	GOOD

Research Data Processed 2026

Based on the data in table IV.7 above, it can be explained that the respondents' responses to average managerial performance are classified as good with a score of (3.49). The average maximum score of respondents' responses was on the Planning indicator, which was 4.16. This shows that the company makes plans based on the goals of the company itself. Meanwhile, the average minimum score of respondents' responses was on the Evaluation indicator, which was 2.64. This suggests the need to make maximum corrections if the implementation deviates from the planning that has been made.

4.1.4 Data Analysis Results

4.1.4.1 Statistics Descriptive

The descriptive statistical values of each of the variables of this study are presented in the following table:

Table 4.8
Statistics Descriptive

Variabel	Mean	Median	Observed min	Observed max	Standard deviation	Excess kurtosis	Skewness	Number of observations used
Management Accounting Information System	0.000	0.177	-3.115	1.178	1.000	2.377	-1.319	25.000
Decentralization	0.000	0.212	-2.062	1.570	1.000	-0.441	-0.444	25.000
Managerial Performance	0.000	0.250	-3.611	1.161	1.000	5.511	-1.920	25.000

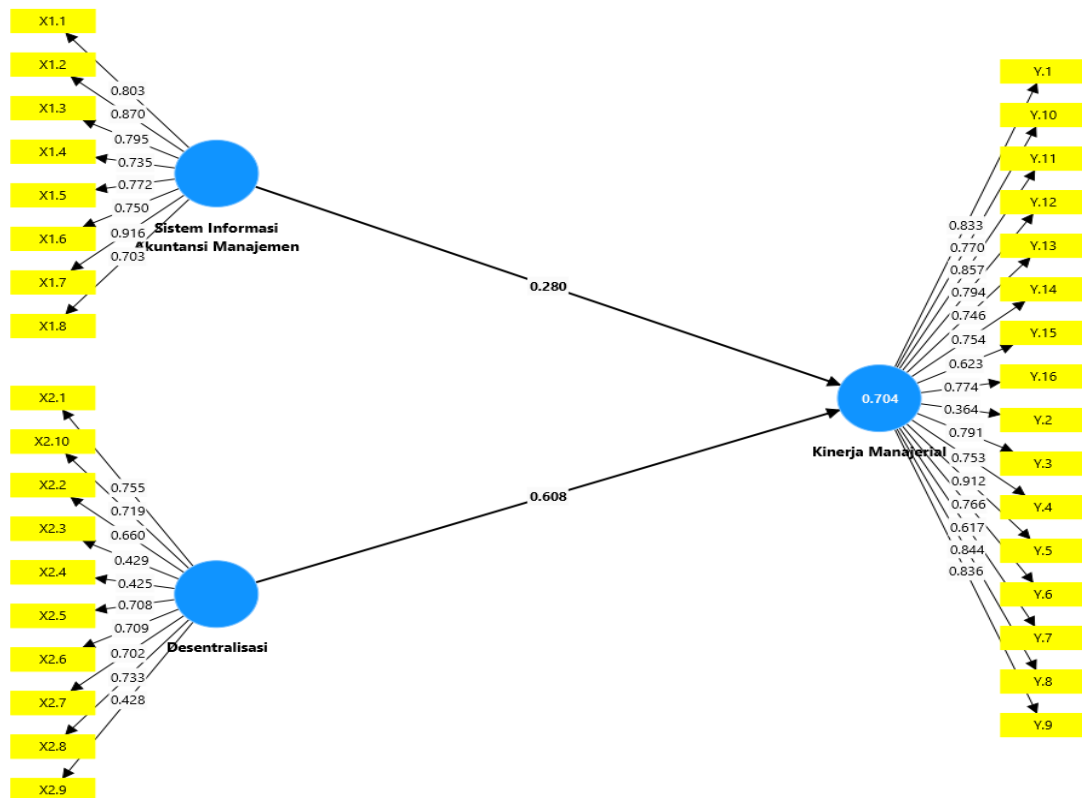
Source : Secondary Data output has been processed (2026)

Based on the results of the Descriptive Test above, we can describe the distribution of data obtained by the researcher as:

1. The variable of the Management Accounting Information System (X1), from the data, can be described as the mean value of 0.000 and the median value of 0.177 from a total of 25 observations. The observed minimum value is -3.115 while the maximum value is 1.178, with a standard deviation of 1.000. The *skewness* value was recorded at -1.319 indicating a left-skewed distribution, and an *excess kurtosis* value of 2.377 indicating that this data distribution was more pointed than the standard normal distribution.
2. The Decentralization variable (X2), from the data, can be described as *having a mean* value of 0.000 with a median value of 0.212. This data has a range of values from a minimum of -2.062 to a maximum of 1.570. The standard deviation of this variable is 1,000, which indicates the rate of data spread against the mean. Judging from the *skewness* value of -0.444 and *excess kurtosis* of -0.441, the distribution of Decentralized data tends to be normal and almost symmetrical because the value is close to zero.
3. The Managerial Performance Variable (Y), from the data, it can be described that the mean value is 0.000 with a median value of 0.250. This variable has a minimum value of -3.611 and a maximum value of 1.161 with a standard deviation of 1.000. A *skewness* value of -1.920 indicates that the distribution of the data is significantly skewed to the left (a lot of data is collected at high values, but there are extreme low values). Meanwhile, a *high excess kurtosis* value of 5.511 indicates a very tapered form of distribution (*leptokurtic*).

4.1.4.2 Measurement Model Analysis (*Outer Model*)

Figure 4.5
PLS SEM Algorithm



1. Validitas convergence

Convergent validity is used to see the extent to which a measurement correlates positively with an alternative measurement of the same construct. *Convergent validity* refers to the extent to which a construct is able to measure each of its indicators. Convergent validity testing can be performed by evaluating the Average Variance Extracted (AVE). According to Hair et al. (2022), when the AVE value is greater than 0.5, the construct is able to explain more than 50% of the indicator's variations.

All constructs in the model have an AVE value greater than 0.50, so they have met good convergent validity. Decentralization has an AVE value of

0.707, Managerial Performance of 0.653, and Management Accounting Information System of 0.633. This shows that each construct is able to explain more than 63 percent of the variance of its indicators, indicating that the indicators used have consistently represented their respective latent constructs.

2. Discriminatory Validity

Discriminant Validity aims to assess whether an indicator of a construct variable is valid or not, namely by Evaluation to assess how different a construct is from other constructs to capture phenomena that are each different can be done with a discriminant validity test. Generally, researchers use several tests used in discriminant validity, such as the Fornell-Larcker criterion, crossloading, and heterotrait monotrait rasion (HTMT) (Hair et al., 2022).

a. Fornell-Larcker Criterion.

To be able to meet the hyteria in this test, the square root value of AVE must be greater than its highest relationship value with the other constructs which can be seen in the following table:

Table 4.9
Fornell-Larcker criterion

Variabel	Decentralization	Managerial Performance	Management Accounting Information System
Decentralization	0.841		
Managerial Performance	0.609	0.808	
Management Accounting Information System	0.465	0.73	0.796

Source : SEM PLS (2026)

Based on the table above, the square root value of AVE for each construct is greater than the correlation with the other constructs, which means that the number already meets the Fornell-Larcker criterion.

b. Cross Loading.

According to this criterion, the outer loading of an indicator on the related construct must be greater than the cross loading on the other construct. The value of the loading factor can be seen in the following table:

Table 4.10
Cross Loading

Variabel	Decentralization	Managerial Performance	Management Accounting Information System
X1.1	0.352	0.647	0.802
X1.2	0.305	0.588	0.87
X1.3	0.551	0.621	0.793
X1.4	0.45	0.615	0.736
X1.5	0.321	0.535	0.772
X1.6	0.246	0.455	0.751
X1.7	0.463	0.66	0.916
X1.8	0.19	0.465	0.703
X2.5	0.748	0.374	0.317
X2.6	0.868	0.414	0.379
X2.7	0.843	0.595	0.447
X2.8	0.896	0.595	0.398
Y.1	0.345	0.856	0.678
Y.10	0.532	0.765	0.482
Y.11	0.441	0.858	0.571
Y.12	0.259	0.8	0.485
Y.13	0.473	0.748	0.465
Y.14	0.437	0.767	0.497
Y.16	0.302	0.786	0.626
Y.3	0.526	0.784	0.818
Y.4	0.686	0.765	0.5
Y.5	0.518	0.922	0.683
Y.6	0.586	0.768	0.553
Y.8	0.663	0.826	0.653
Y.9	0.487	0.835	0.498

Source : SEM PLS (2026)

Based on the table, it can be stated that the value of each of *the outer loading* is higher than *the cross loading* in the other constructs.

c. **Heterotrait Monotrait ratio (HTMT)**

HTMT is the mean of the entire relationship between the cross-construct indicators. According to the (Hair *et al* ., 2022), maximum value of the HTMT correlation is 0.9. HTMT correlation values of more than 0.9 indicate a lack of *discriminant validity*.

Table 4.11
Heterotrait Monotrait ratio (HTMT)

	Decentralization	Managerial Performance	Management Accounting Information System
Decentralization			
Managerial Performance	0.631		
Management Accounting Information System	0.501	0.756	

Source : SEM PLS (2026)

Based on the Table there is no HTMT correlation value greater than 0.9. The value has met the HTMT criteria and has met the *discriminant validity test*. At the overall stage, the construct has met all the criteria required in the *discriminant validity test* so that it can be concluded that each construct is empirically different from the other constructs and is able to capture phenomena that are not represented by other constructs in the model. Therefore, each indicator is declared to meet the criteria *for the discriminant validity test*.

3. Cronbach's Alpha dan Composite Reliability

The next test that needs to be done on the outer model is the internal consistency reliability test. This test was carried out through Cronbach alpha and composite reliability values. The cronbach alpha value describes the correlation of indicators in a construct, while composite reliability looks at the difference in the outer loading of the indicator variable. Hair et al. (2022) stated that the accepted cronbach alpha and composite reliability values must be more than 0.7 (Hair et al., 2022).

Table 4.12
Cronbach's Alpha dan Composite Reliability

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Decentralization	0.864	0.894	0.906	0.707
Managerial Performance	0.955	0.96	0.961	0.653
Information Systems Management Accounting	0.916	0.923	0.932	0.633

Source : SEM PLS (2026)

The test results in the Table show that all latent variables meet the reliability test criteria. This is based on the Cronbach alpha value and composite reliability of all latent variables with a value of >0.7 . Therefore, all latent variables are declared reliable after meeting all measurement criteria

4.1.5 Structural Model Analysis (*Inner Model*)

After meeting the outer model criteria, the structural model (inner model) is then tested. The next evaluation that is carried out when the model measurement is declared valid and reliable is the Structural Model Assessment or commonly called the internal model evaluation. According to (Hair et al., 2022), the evaluation of the

inner model is carried out with several tests, such as collinearity, significance and relevance of model relationships, Model's Explanatory Power, and Model's Predictive Power which will be discussed below.

1) Assess the structural model for collinearity issues (VIF)

Collinearity is a condition in which two or more (independent) predictor variables in a model have a high linear relationship, meaning they are highly correlated with each other. The collinearity test can be done by looking at the VIF value. If the value is $VIF < 5$, then the model is fit and can be continued in the next analysis. The results of the VIF test can be seen in the following table:

Table 4.13
Assess the structural model for collinearity issues

Variabel	LIVE
Decentralization -> Managerial Performance	1.276
Management Accounting Information System - > Managerial Performance	1.276

Source : SEM PLS (2026)

It can be seen in the table above that the VIF value between the research variables has met the test limit, which is < 5 . From the internal model testing, it was found that the model in general is quite good.

2) Assess the significance and relevance of the structural model relationships (path coefficient dan nilai t)

At this stage, the test is carried out by looking at the *path coefficient* value and the t-value. A *path coefficient* value close to 1 indicates a positive relationship and conversely, a value close to 0 indicates a weak relationship in the model structure. Furthermore, the value t indicates the significance of a relationship

between variables at a given error level. In this study, the researcher used a significance level error of 5% which means that the t-value must be greater than 1.96 (Hair *et al.* ., 2022) . The following are the *path coefficient* and t values shown in the following table.

Table 4.14
Assess the structural model for collinearity issues

Variabel	Original Sample (O)	Sample Mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P Values
Decentralization > Managerial Performance	0.344	0.357	0.172	2.002	0.045
Management Accounting Information System > Managerial Performance	0.57	0.562	0.18	3.164	0.002

Source : SEM PLS (2026)

The results of the analysis showed that Decentralization had a significant positive effect on Managerial Performance (coefficient 0.344, T 2.002, p 0.045). This means that the higher the level of decentralization in the organization, the better the managerial performance will be produced. This reflects that the delegation of authority and broader decision-making can improve the manager's ability to carry out his or her management functions. In addition, the Management Accounting Information System also had a significant positive effect on Managerial Performance (coefficient 0.570, T 3.164, p 0.002). These findings confirm that an effective management accounting information system is able to provide relevant data and information for decision-making, thereby contributing to improved managerial performance.

3) *Assess the model's explanatory power*

There are several values that have been completed in the evaluation of the structural model, including the assessment of the explanatory strength of the model as follows.

a. R-Square Value

The third step in the evaluation of the structural model includes an assessment of the explanatory strength of the model. The explanatory power of a model has to do with its ability to adapt existing data by measuring the strength of associations demonstrated by the PLS path model. The most commonly used measure to evaluate the explanatory strength of a structural model is the value of the determination coefficient (R^2), *the value of R-square* or the coefficient of determination used to evaluate the strength of the structural model. The higher *the r-square* value means the better the prediction model of the proposed research model. In the table, you can see the results of the test analysis of the ***R-Square value***.

Table 4.15
R-Square Value

Variabel	R-square	R-square adjusted
Managerial Performance	0.626	0.592

Source : SEM PLS (2026)

The R Square value for Managerial Performance is 0.626 with the Adjusted R Square is 0.592, which means that 62.6 percent of the variation in Managerial Performance can be explained by Decentralization and Management Accounting Information Systems, while the remaining 37.4 percent is influenced by behavioral and personal factors outside the model.

The adjusted values that are not much different from the R Square indicate that the model has stability and strong explanatory ability.

b. Nilai Effect Size

Next, the test that needs to be done at the *stage of Assess the model's explanatory power* is to look at the *effect size* value or f^2 . The effect size evaluation was carried out by looking at *the f^2 value* to determine the magnitude of the influence of exogenous variables on endogenous variables in a model. The guideline for assessing f^2 is that values of 0.02, 0.15, and 0.35, respectively, represent small, medium, and large influences (Hair *et al.*, 2022). The following is the value of *f-square* for each construct which can be seen in the following table

Table 4.16
Nilai Effect Size

Variabel	Managerial Performance
Decentralization	0.247
Management Accounting Information System	0.681

Source : SEM PLS (2026)

The effect size analysis showed that the Management Accounting Information System had a large influence on Managerial Performance with an f^2 value of 0.681, while Decentralization had a moderate influence with an f^2 value of 0.247. This shows that the greatest contribution to managerial performance improvement comes from the effective implementation and utilization of management accounting information systems.

4.1.5.1 Assess the model's predictive power

1. Predictive Relevance (Q²)

In order for the *path model* in this study to be useful for managerial decision-making, the model needs to produce findings that can be generalized. Producing generalizable findings requires assessing whether the results of the research not only apply to the data used during the calculation process, but also to be usable in other datasets. (Hair *et al* ., 2022) *Predictive power* assessment can be done by looking at the *predictive relevance (Q²)* value. The higher the *Q-square* value produced, the better the research results produced and the better at predicting the results with different sample data. The *results of the Q²* test can be seen in the following table:

Table 4.17
Predictive Relevance (Q²)

	Q²predict	RMSE	IT IS
Managerial Performance	0.518	0.892	0.626

Source : SEM PLS (2026)

A Q²predict value of 0.518 indicates that the model has good predictive relevance. This means that this model is able to accurately predict dependent variables (Managerial Performance) based on their independent variables. The RMSE value of 0.892 and the MAE of 0.626 indicate a relatively low rate of prediction error, so the model has a strong predictive ability on managerial performance.

4.1.6 Pengujian Hypothesis

Based on the data processing that has been carried out, the results can be used to answer the hypothesis in this study. The hypothesis test in this study was carried out by looking at t-statistics and p-values. Independent variables are declared to have an effect on dependent variables if t-statistic >2.002 and P-Value < 0.045 . The following are the results of data processing in this study:

Table 4.18
T-Statistic dan P-Value

Independent Variables	Path Coefficient	T-Statistics	P-Values	Remarks
Decentralization of Managerial Performance	0.344	2.002	0.045	Positive Signifikan
Management Accounting Information System for Managerial Performance	0.57	3.164	0.002	Positive Signifikan

Source : Data processed by the author (2026)

Based on Table IV.16, it states that decentralization of managerial performance. The path coefficient of 0.344 with a T value of 2.002 and a p-value of 0.045 which is smaller than 0.05 shows that Decentralization has a significant positive effect on Managerial Performance. This means that the higher the level of decentralization in the organization, the greater the room for managers to make decisions independently, which has an impact on increasing effectiveness and responsibility in their performance, so the first hypothesis is "accepted".

Based on Table IV.16, it states that in the management accounting information system for managerial performance. The path coefficient of 0.570 with a T value of 3.164 and a p-value of 0.002 which is smaller than 0.05 shows that the Management Accounting Information System has a significant positive effect on Managerial Performance. This indicates that the use of a reliable and integrated

accounting information system helps managers obtain relevant and accurate data for decision-making, thereby improving the efficiency and quality of overall managerial performance, hence the second hypothesis is "accepted".

4.2 Research Discussion

Based on the results of the research on the financial accounting sub-division of PTPN I Regional I Tanjung Morawa, after data processing is carried out, it will be continued by answering the identification of problems as the foundation of all the author's research.

In this study, the author writes three identification problems with the management of questionnaire data in the form of questions consisting of each variable, consisting of:

4.2.1 Analysis of Budget Phenomena and Realization in the Management Control Framework

Based on problem identification data, it was found that there was a persistent discrepancy between the budget and the realization at PTPN I Regional 1 Tanjung Morawa throughout the 2021-2024 period. Theoretically, the budget is not just an administrative document, but a crucial control instrument to direct managerial behavior. This discrepancy indicates that the *feedback* function in the management control system has not been optimal.

Based on the perspective (Maya Sari, 2022) in accounting discourse, the organization's inability to achieve budget targets is often caused by weak coordination between departments and lack of adaptivity to the dynamics of the business environment. In the context of PTPN I, the variance that has emerged over the past four years shows that managers face challenges in aligning field operations

with predetermined financial targets. This reinforces the argument that managerial performance is not only measured by the achievement of numbers, but also by the manager's ability to mitigate risks for budget deviations that occur.

4.2.2 Optimization of Management Accounting Information System (SIAM) in Decision Making

The low utilization of SIAM in PTPN I Regional 1 is a determinant factor that hinders the effectiveness of planning and control. SIAM is supposed to function as a broad *scope information* provider that assists managers in predicting future conditions. However, limitations in the integration of these systems mean that the information generated is not able to support the needs of managers in *real-time*.

In line with the findings (Harahap and Rahayu, S.2023), it was stated that the effectiveness of the accounting information system is highly dependent on the suitability (*fit*) between the technology used and the capacity of human resources in it. Phenomena at research sites suggest that although technological infrastructure may be available, low intensity of utilization causes managers to often make decisions based on intuition or data that is not up-to-date. This explains why the **R Square** value in this study shows a significant influence, but still leaves a gap of variation (other factors) of 37.4% which is most likely influenced by aspects of technological competence and data integrity.

4.2.3 The Effectiveness of Decentralization and Managerial Performance Accountability

The implementation of decentralization in PTPN I Regional 1 is intended to provide autonomy to mid-level managers to be more responsive to operational problems. However, the results of observations show that the delegation of

authority in decision-making indicators has not been well realized, especially in terms of budget execution.

In Lubis' (2024) perspective, decentralization without the support of strong management accounting information will instead create a "psychological burden" for managers, where they have authority but do not have a sufficient information base to act. In PTPN I Regional 1, obstacles in realizing the budget even though its authority has been delegated shows that there are obstacles in vertical communication channels. Managerial inability to execute this authority directly contributes to the decline in overall managerial performance, since managers' accountability is measured by how effectively they utilize the autonomy granted to achieve the goals of the work unit.

4.2.4 The Influence of Management Accounting Information Systems on Managerial Performance

Information systems in the management realm are crucial instruments that function to measure, process, and distribute data as a basis for decision-making to ensure the quality of organizational information flows. In line with the view (Widia Astuty et al., 2021), the effectiveness of information systems greatly determines the smooth operation through accurate data presentation. Furthermore, the implementation of a qualified Management Accounting Information System (SIAM) not only supports financial accountability and transparency, but also plays a strategic role in minimizing potential internal organizational conflicts through the clarity of the data produced (Widia Astuty and Sholihin, 2022).

Managerial performance is defined as the effectiveness of an individual or group in executing functions, tasks, and operational responsibilities to achieve

organizational goals. This performance includes various core managerial activities, ranging from planning, investigation, coordination, staff management, to negotiation (Maya Sari and Herawati, 2023). In the context of work achievement achievement, SIAM is a determining factor that allows managers to carry out the function of continuous control and improvement through the provision of cost information and performance evaluation at various accountability centers (Maya Sari and Hanum, 2024). Another opinion says that managerial performance itself reflects the effectiveness of individuals or groups in executing the functions of planning, investigation, coordination, and evaluating the company's operations. In this context, SIAM is a determining factor that affects the quality of these achievements. As emphasized in the study (Zulaili et al. 2023).

The results of the research using a questionnaire found that the responses of respondents related to the average management accounting information were relatively good. The measurement of managerial performance is seen from two indicators, namely *the Timeliness* indicator and *the Aggregated* indicator. This identifies that the *Timeliness* indicator is timely information. Timeliness shows the time span between the request for information and the presentation of the desired information and the frequency of information delivery. Timely information will affect the manager's ability to respond to any event or problem. If this information is submitted not in a timely manner, it will result in the information losing value in affecting the quality of decisions. Timely information will also help managers to deal with the uncertainties that occur in the work environment.

While *Aggregated* information is information aggregation provides analytical data based on functional areas (such as production or marketing) and a

certain period of time. The availability of this integrated data allows managers to respond to problems in their areas of responsibility more agilely. (Widia Astuty, 2022) emphasized that the characteristics of effective management accounting information must be contingency, namely adjusting to the specific needs of users and organizational situations to improve the efficiency of performance evaluation. If the information collected is presented correctly, it will provide meaningful input for managers in the decision-making process because the time it takes to evaluate the receipt of information is less. Thus, managers' expectations of performance can increase due to the use of integrated information. The characteristics of the information available will be effective if they match the requirements of the user of the organization.

Based on the findings of the study, it shows that respondents' responses to average managerial performance are classified as good. However, what happened in the field was still found to be lacking in the perfect running of managerial performance, one of which was related to the determination of the company's planning policy in budget preparation which still had imperfections, because in the determination of planning it did not evaluate from previous data and information to make a reference in determining future decisions.

Based on the results of the research and analysis that has been carried out, it can be concluded that the management accounting information system has an effect on managerial performance. This result indicates that if *the timeliness* and *aggregated* information runs well, the quality of managers in determining policies will also run well so that a manager in making decisions to his subordinates will not have problems in the future and does not have an impact on other divisions.

The conclusion of the results of this study provides empirical evidence that the Management Accounting Information System has a significant effect on Managerial Performance. These findings reinforce previous studies conducted by (Maya Sari et al. 2024) and (Nasution et al. 2022) which stated that strengthening the characteristics of reliable SIAM will positively elevate managerial performance standards in the midst of the increasing complexity of corporate tasks. The implementation of the right system is an absolute prerequisite for managers to achieve organizational targets effectively and efficiently.

4.2.5 The Influence of Decentralization on Managerial Performance

Decentralization is a manifestation of the delegation of authority by top management to organizational units at a lower level, such as divisions or branches. Fundamentally, this concept gives lower-level managers autonomy to formulate policies and make decisions independently. As stated by (Widia Astuty et al. (2021), the effectiveness of decentralization is highly dependent on the organization's capacity to distribute responsibilities to increase productivity and operational responsiveness.

In a decentralized organizational structure, the need for information becomes much more crucial. Managers are not only required to execute tasks, but also take full responsibility for the results of work activities in the units they lead. (Maya Sari and Hanum, 2024) emphasized that the high level of decentralization requires the support of a reliable Management Accounting Information System (SIAM). Without the availability of quality and relevant information, the freedom given to division managers can actually cause uncertainty in decision-making (Maya Sari & Hasibuan, 2022).

Based on the findings in the field, respondents' perception of the implementation of decentralization in general is in the good category. This indicates that decentralization has a strategic role as a variable that is able to strengthen the relationship between SIAM and managerial performance. If the decentralized structure runs optimally, the use of SIAM will have a positive and significant impact on the effectiveness of managerial decisions. Conversely, if delegation of authority is not followed by a good control mechanism, then the effectiveness of SIAM in improving managerial performance may decrease.

Information that is integrated in SIAM and supported by a decentralized structure provides space for managers to plan, control, and evaluate environmental situations more accurately. This is in line with the view (Maya Sari and Herawati (2023) that the synergy between autonomy (decentralization) and data availability (SIAM) improves managers' ability to identify activities that are relevant to the organization.

The findings of this study reinforce the empirical studies conducted by (Widia Astuty 2022) and (Zulaili et al. 2023), which concluded that the characteristics of management information combined with the appropriate delegation of authority will elevate managerial ability to understand the real situation. Although there are variations in the results of previous studies, the data of this study proves that integrated decentralization with a robust information system is a key prerequisite for achieving superior managerial performance in complex business environments.

CHAPTER V

CONCLUSION

5.1 Simplification

Based on the results of the PLS analysis on the results and discussion of the research discussed in the previous chapter, it shows that most of the research results have an effect between independent variables and dependent variables. The conclusions that can be drawn from the results of the analysis are:

1. Management accounting information systems affect managerial performance.

The results of the analysis show that the first hypothesis is accepted, proven to have a positive and significant effect on Managerial Performance. This shows that the availability of information that has *the characteristics of timeliness* (on time) and *aggregated* (integrated) is very helpful for managers in the process of accurate decision-making. The more reliable SIAM is implemented, the more effective the managerial performance in managing its accountability units will also increase.

2. Decentralization strengthens the influence of management accounting information systems on managerial performance. The results of the analysis show that the second hypothesis is accepted, it is proven that decentralization has a positive and significant influence on Managerial Performance. The delegation of authority given by top management to lower-level managers gives managers the flexibility to act responsively to problems in the field. This autonomy has been proven to increase managers' sense of responsibility and productivity in achieving organizational targets.

3. Management accounting information systems and Decentralization simultaneously affect managerial performance. The results of the analysis show that the third hypothesis is accepted, decentralization supported by quality management accounting information allows managers to understand the environmental situation in real terms and identify relevant activities, which ultimately elevates the overall performance standard. This research indicates that optimal managerial performance is not only determined by one factor, but is the result of the synergy between the organizational structure that provides authority (Decentralization) and the availability of reliable information facilities (SIAM). In accordance with the contingency theory referred to by (Widia Astuty, 2022) and (Maya Sari, 2024), the combination of the two creates an efficient work environment and minimizes uncertainty in the company's operations.

5.2 Suggestions

Based on the results of the conclusions obtained, the author would like to provide suggestions for interested parties, namely the following:

1. For PT. Perkebunan Nusantara I (Persero) Tanjung Morawa is expected to help in improving the management accounting information system and decentralization of managerial performance.

2. Divide Agencies

It is hoped that this research can help agencies in recognizing and understanding indicators that can affect the management accounting information system on managerial performance with decentralization as a

moderating variable, This will be very necessary to accelerate the decision-making process carried out by managers in various divisions in PTPN II.

3. For future research

It is hoped that future research will be able to add other indicators that can affect management accounting information systems on managerial performance by decentralization as a moderating variable, expanding the research object and population, and using more varied data analysis techniques so that they can be useful for future research.

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APPENDIX – APPENDIX

LAMPIRAN 1

KUESIONER PENELITIAN

Yth. Saudara/i
Responden
Ditempat

Responden yang terhormat,

Saya memohon kesediaan Anda untuk meluangkan waktu sejenak guna mengisi kuesioner ini. Saya berharap dapat memberikan jawaban dengan leluasa, sesuai dengan apa yang anda rasakan, lakukan dan alami, bukan apa yang seharusnya/ideal. Anda diharapkan menjawab dengan jujur dan terbuka sebab tidak ada jawaban yang benar atau salah.

Sesuai dengan kode etik penelitian, saya menjamin kerahasiaan semua data. Kesediaan Anda mengisi kuesioner ini adalah bantuan yang tak ternilai bagi saya. Akhirnya, saya sampaikan terima kasih atas kerjasamanya.

Hormat saya
Peneliti,

Nasywa Zahara

Kuesioner Penelitian

Halo, perkenalkan saya Nasywa mahasiswa akhir di Universitas Muhammadiyah Sumatera Utara. Saya sedang melakukan penelitian tentang *"Pengaruh Penerapan Sistem Informasi Akuntansi Manajemen dan Desentralisasi terhadap Kinerja Manajerial pada PTPN 1 Regional 1 Tanjung Morawa"*

Mohon ketersediaan anda untuk dapat mengisi kuesioner berikut.

Berikut ini terdapat pernyataan-pernyataan mengenai Sistem Informasi Akuntansi Manajemen, Desentralisasi, dan Kinerja Manajerial di perusahaan Anda. Berikan jawaban Anda dengan memilih salah satu skala di bawah ini:

- SS Sangat Setuju (nilai 5)
 S Setuju (nilai 4)
 N Netral (nilai 3)
 TS Tidak Setuju (nilai 2)
 STS Sangat Tidak Setuju (nilai 1)

Kuesioner Untuk Variabel Kinerja Manajerial (Y)

No	Pertanyaan	SS	S	N	TS	STS
1	Melaksanakan penyusunan rencana kerja jangka pendek dan jangka panjang					
2	Menjadwalkan rencana kerja realistis dan sesuai dengan tujuan perusahaan					
3	Aktif mengumpulkan informasi untuk menganalisis permasalahan di devisi					
4	Perusahaan membuat perencanaan berdasarkan tujuan perusahaan					
5	Menetapkan standar pelaksanaan kerja bagi karyawan					

6	Membuka ruang informasi tentang perusahaan secara terbuka bagi setiap karyawan.					
7	Melakukan pengaturan dan perencanaan pegawai.					
8	Melakukan evaluasi dari setiap kegiatan perusahaan berdasarkan rencana kerja perusahaan.					
9	Melakukan pengarahan kepada karyawan sebelum kegiatan perusahaan.					
10	Melakukan standar keterampilan dalam negosiasi dengan pihak internal maupun eksternal					
11	Melaksanakan capaian kesepakatan yang menguntungkan bagi perusahaan					
12	Melaksanakan capaian dengan memberikan umpan balik yang konstruktif kepada bawahan					
13	Melaksanakan pengumpulan dan persiapan informasi dalam bentuk laporan-laporan, catatan, dan analisa pekerjaan untuk mengukur hasil pelaksanaannya.					
14	Membangun citra positif bagi divisi saya dalam berbagai kesempatan					
15	Melakukan evaluasi kinerja menggunakan data yang valid					
	Aktivitas atau kegiatan manajemen dalam memelihara					

16	dan mempertahankan bawahan dalam unit kerja.					
----	--	--	--	--	--	--

Kuesioner Untuk Variabel Sistem Informasi Akuntansi (X1)

No	Pertanyaan	SS	S	N	TS	STS
1	SIAM menyediakan informasi yang mencakup seluruh aspek operasional perusahaan					
2	Sistem informasi ini memberikan gambaran menyeluruh mengenai kinerja fungsional dan operasional					
3	SIAM dapat menggabungkan informasi dari berbagai divisi untuk memberikan laporan yang lebih terperinci					
4	Laporan yang dihasilkan oleh SIAM dapat disesuaikan dengan kebutuhan pengguna diberbagai level manajerial					
5	SIAM memungkinkan integrasi informasi dari berbagai sumber untuk mendukung keputusan yang lebih tepat					
6	SIAM terhubung dengan berbagai sistem lainnya di perusahaan untuk memberikan laporan yang lebih baik komprehensif					
7	Informasi yang disediakan oleh SIAM selalu tepat waktu untuk membantu pengambilan keputusan					
8	Saya merasa informasi yang diberikan oleh SIAM dapat diakses dengan cepat saat dibutuhkan					

Kuesioner Untuk Variabel Desentralisasi (X2)

No	Pertanyaan	SS	S	N	TS	STS
1	Mempunyai wewenang dalam menentukan harga dari proyek yang diterima.					
2	Memiliki wewenang untuk memenuhi kebutuhan perusahaan.					
3	Mempunyai wewenang menentukan kebijakan perusahaan					
4	Mempunyai wewenang dalam penentuan harga.					
5	Mempunyai wewenang dalam hal penerimaan atau pemberhentian karyawan.					
6	Mempunyai wewenang dalam mengeluarkan dana.					
7	Mempunyai wewenang dalam menentukan pengeluaran biaya karyawan.					
8	Memiliki wewenang dalam penyusunan anggaran.					
9	Memiliki wewenang dalam penerimaan proyek.					
10	Pelimpahan wewenang yang kurang maksimal dalam pengembangan usaha.					

Scores for Managerial Performance Variables (Y)

No	V	SS	S	N	TS	STS	Rata-Rata	Category
1	F	15	0	4	5	1	3,92	Good
	%	60	0	16	20	4		
2	F	7	12	4	1	1	3,92	Good
	%	28	48	16	4	4		
3	F	7	12	5	0	1	3,96	Good
	%	28	48	20	0	4		
4	F	7	8	8	1	1	3,76	Good
	%	28	32	32	4	4		
5	F	9	10	5	0	1	4,04	Good
	%	36	40	20	0	4		
6	F	11	6	7	0	1	4,04	Good
	%	44	24	28	0	4		
7	F	9	6	7	1	2	3,76	Good
	%	36	24	28	4	8		
8	F	7	7	7	1	1	3,56	Good
	%	28	28	28	4	4		
9	F	10	7	6	1	1	3,96	Good
	%	40	28	24	4	4		

10	F	11	6	6	1	1	4	Good
	%	44	24	24	4	4		
11	F	9	8	6	1	1	3,92	Good
	%	36	32	24	4	4		
12	F	9	6	7	0	1	3,96	Good
	%	36	24	28	0	4		
13	F	9	9	6	0	1	4	Good
	%	36	36	24	0	4		
14	F	9	8	7	1	0	4	Good
	%	36	32	28	4	0		
15	F	8	5	5	3	4	3,40	Enough Good
	%	32	20	20	0	16		
16	F	14	9	1	1	0	4,44	Very Good
	%	56	36	4	4	0		
Average Managerial Performance Score							3,92	GOOD

Scores for Accounting Information System Variables (X1)

No	V	SS	S	N	TS	STS	Rata-Rata	Category
1	F	11	9	3	1	1	4,12	Good
	%	44	36	12	4	4		
2	F	8	14	3	1	1	4	Good
	%	32	56	12	4	4		
3	F	9	13	2	1	0	4,20	Very Good
	%	36	52	8	4	0		
4	F	13	7	3	3	1	4,04	Good
	%	52	28	12	12	4		
5	F	11	9	5	0	1	4,12	Good
	%	44	36	20	0	4		
6	F	10	7	3	3	1	3,88	Good
	%	40	28	12	12	4		
7	F	9	8	6	1	1	3,92	Good
	%	36	32	24	4	4		

8	F	12	6	6	4	3	3,56	Good
	%	48	24	24	16	12		
Average Managerial Performance Score							3,98	GOOD

Scores for Decentralized Variables (X2)

No	V	SS	S	N	TS	STS	Rata-Rata	Category
1	F	13	0	4	5	1	3,84	Good
	%	52	0	16	20	4		
2	F	9	8	6	2	0	3,96	Good
	%	36	32	24	8	0		
3	F	6	9	5	2	3	3,36	Enough Good
	%	24	36	20	8	12		
4	F	4	4	6	1	10	2,64	Enough Good
	%	16	16	24	4	40		
5	F	4	5	6	4	6	2,92	Enough Good
	%	16	20	24	16	24		
6	F	5	9	5	5	1	3,48	Good
	%	20	36	20	20	4		
	F	7	8	7	0	3		

7	%	28	32	28	0	12	3,64	Good
8	F	4	8	5	5	3	3,20	Enough Good
	%	16	32	20	20	12		
9	F	7	5	11	2	0	3,68	Good
	%	28	20	44	8	0		
10	F	11	9	4	0	1	4,16	Good
	%	44	36	16	0	4		
Average Managerial Performance Score							3,49	GOOD



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

RESEARCH TITLE APPLICATION

No. Agenda: 482 /JDL/SKR/AKT/FEB/UMSU/11/07/2025

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

Medan, 11/07/2025

Respectfully,
I, the undersigned,

Name : Nasywa Zahara
NPM : 2205170075
Courses : Accountancy
Concentration : Management Accounting

In the context of the thesis preparation process, I beg you to submit the following research title:

- Problem Identification** :
1. Improvement of Managerial Performance in every organization, where the effectiveness of managers to achieve organizational goals is key. This study tries to identify variables that contribute to or hinder performance.
 2. Optimization of the Role of Accounting and Information Systems, how the management accounting system and the quality of the accounting information system can effectively support decision-making and performance. Organizations often face problems in ensuring that these systems not only exist, but are also implemented and utilized properly to provide relevant and accurate information.
 3. The effectiveness of Decentralization and Internal Control, demonstrating the challenge of balancing autonomy at a lower level with the need for control and accountability. Organizations often grapple with how to design an effective decentralized structure while ensuring there are strong control mechanisms in place to prevent deviations and achieve goals. Organizations can encourage active participation from individuals (e.g. in budgeting) and foster strong organizational commitment. Low participation or commitment can hinder the achievement of goals and the effectiveness of strategy implementation. Face the challenge of ensuring that internal processes are considered fair by employees, and that employees have adequate competencies to carry out their duties and support strategic initiatives. Organizational culture can affect the successful implementation of strategies. Often, well-designed strategies fail because they don't align with the existing culture, or because they don't support the necessary changes.

Title Plan

- : 1. The Effect of the Implementation of Management Accounting Systems, Decentralization, and Internal Control on Managerial Performance.

2. The Influence of Budget Participation, Organizational Commitment, and Procedural Justice on Managerial Performance.
3. The Influence of Accounting Information System Quality, Human Resource Competence, and Organizational Culture on the Success of Strategy Implementation.

Research Object/Location : PTPN I REGIONAL I TANJUNG MORAWA

Thus I convey this request. I thank you for your attention.

Yours sincerely,
Applicant



(Nasywa Zahara)



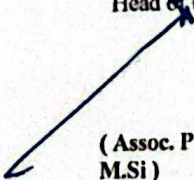
RESEARCH TITLE APPLICATION

Agenda Number: 482/JDL/SKR/AKT/FEB/UMSU/11/07/2025

Student Name : Nasywa Zahara
 NPM : 2205170075
 Courses : Accountancy
 Concentration : Management Accounting
 Title Submission Date : 11/07/2025
 Name of supervisor : *Prof. Dr. Maya Sari, M. Acc., Ak., CA. dr*

Title Approved : *The Effect of the implementation of Management Accounting System, Decentralization, and the Internal Control on Management Performance*

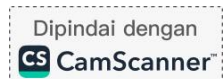
Verified by:
 Head of the Accounting Study Program



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

Terrain..... *23 Juli 2025*
 Supervisor
Prof. Dr. Maya Sari

Information:
 *) Filled by the Head of the Study Program
 **) Filled by the Supervisor
 after being ratified by the Study Program and Supervisor, scan/photo and upload this 2nd sheet on the online form "Upload Thesis Title Endorsement"

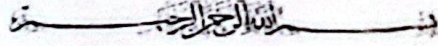




PERMOHONAN IZIN PENELITIAN

Medan, II
..... 20.. M

Kepada Yth,
Ketua/Sekretaris Program Studi
Fakultas Ekonomi dan Bisnis UMSU
Di
Medan



Assalamu'alaikum Wr. Wb.

Saya yang bertanda tangan di bawah ini:

Nama Lengkap : N A S Y W A Z A H A R A

NPM : 2 2 0 5 1 7 0 0 7 5

Tempat.Tgl. Lahir : T A N J U N G M O R A W A
1 5 S E P T E M B E R 2 0 0 4

Program Studi : Akuntansi /
Manajemen

Alamat Mahasiswa : T A N J U N G M O R A W A
J I N S E I B L U M A I H I L I R

Tempat Penelitian : P T P N I R E G I O N A L I
T A N J U N G M O R A W A

Alamat Penelitian : T A N J U N G M O R A W A

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

Berikut saya lampirkan syarat-syarat lain:

1. Transkrip nilai sementara
2. Kwitansi SPP tahap berjalan

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

Diketahui
Ketua/Sekretaris Program Studi

(Signature)
.....
M. Sholahudin, M.Acc.

Wassalam
Pemohon

(Signature)
.....
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**PENETAPAN DOSEN PEMBIMBING
PROPOSAL / TUGAS AKHIR MAHASISWA**

NOMOR : 3174/TGS/II.3-AU/UMSU-05/F/2025

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 : 07 Oktober 2025

Dengan ini menetapkan Dosen Pembimbing Tugas Akhir Mahasiswa :

Nama : Nasywa Zahara
N P M : 2205170075
Semester : VII (Tujuh)
Program Studi : Akuntansi
Judul Tugas Akhir : Pengaruh Penerapan Sistem Akuntansi Manajemen, dan
Desentralisasi Terhadap Kinerja Manajerial pada PTPN 1 Regional
1 Tanjung Morawa

Dosen Pembimbing : Prof. Dr. Hj. Maya Sari, SE, M.Si, Ak, CA

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 :**
17 Oktober 2026
4. Revisi Judul

Wassalamu 'alaikum Warahmatullahi Wabarakatuh.

Ditetapkan di : Medan
Pada Tanggal : 24 Rabi'ul Akhir 1447 H
17 Oktober 2025 M



Dekan
Dr. H. Januri, SE., MM., M.Si., CMA
NIDN : 0109086502



Tembusan :
1. Peringgal



REGIONAL 1

Alamat Jl. Medan - Tanjung Morawa Km.16
Tanjung Morawa - 20362
Kab. Deli Serdang - Prov. Sumatera Utara
Telp : (061) 7940055 Email : skrh_reg1@ptpn1.com



Nomor : RH1A/X/2025.11.10-2

Tanjung Morawa, 10/11/2025

Lampiran : 1 Set

Perihal : **PENDIDIKAN**

Pelaksanaan Penelitian

Kepada :

Dekan Ekonomi dan Bisnis
Universitas Muhammadiyah Sumatera Utara
Jl. Mukhtar Basri No.3 Medan

Menghunjuk Surat Saudara Nomor : 3174/II.3-AU/UMSU-05/F/2025 tanggal 17 Oktober 2025
perihal : Izin Riset atas nama :

Nama Mahasiswa : Nasywa Zahara
NPM : 2205170075
Judul : Pengaruh Penerapan Sistem Akuntansi Manajemen, dan Desentralisasi,
Terhadap Kinerja Manajerial pada PTPN 1 Regional 1 Tanjung Morawa
Pembimbing : Prof. Dr. Hj. Maya Sari, SE, M.Si, Ak, CA

Dengan ini disampaikan bahwa pada prinsipnya Perusahaan dapat memberikan izin kepada Mahasiswa yang namanya tersebut di atas untuk melaksanakan Penelitian di Bagian Akuntansi dan Keuangan PT Perkebunan Nusantara I Regional 1 pada tanggal **11 November 2025 – 12 Desember 2025** dengan tetap menjaga ketertiban dan menaati segala peraturan yang berlaku di lingkungan PT Perkebunan Nusantara I Regional 1.

Segala Biaya yang berkenaan dengan kegiatan tersebut ditanggung oleh Mahasiswa yang bersangkutan dan kepada Mahasiswa yang bersangkutan diharuskan menyampaikan laporan kegiatan hasil Penelitian yang diketahui oleh Kepala Bagian terkait kepada Bagian Sumber Daya Manusia apabila telah selesai.

Demikian disampaikan, atas perhatian dan kerjasamanya diucapkan terima kasih.

PT Perkebunan Nusantara I
Bagian SDM dan Sekretariat



Desmon M.N
Kepala Bagian SDM dan Sekretariat

PT PERKEBUNAN NUSANTARA I

Gedung Agro Plaza Lantai 14
Jl. H. R. Rasuna Said Kav X2 – 1, Jakarta 12950
Phone : 081133333214 Email: corcom@ptpn1.co.id

AKHLAK - Amanah, Kompeten, Harmonis, Loyal, Adaptif, Kolaboratif



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

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

BERITA ACARA SEMINAR PROPOSAL PROGRAM STUDI AKUNTANSI

Pada hari ini *Jumat, 23 Januari 2026* telah diselenggarakan seminar Proposal Program Studi Akuntansi menerangkan bahwa :

Nama : *Nasywa Zahara*
NPM. : *2205170075*
Tempat / Tgl.Lahir : *Tanjung Morawa, 15 September 2004*
Alamat Rumah : *Tanjung Morawa, Jln.Sei Blumai Hilir Gg.Damai*
Judul Proposal : *The Effect of the Implementation of Management Accounting Information Systems and Decentralization on Managerial Performance at PT. Nusantara Plantation I Regional I (Persero)*

Disetujui / tidak disetujui *)

Item	Komentar
Judul
Bab I
Bab II	<i>- susunan Bab 2 - using your own word to conclude every definition.....</i>
Bab III
Lainnya	<i>- Bibliography - Cara Pengutipan, tahun, dan penelitian dosen 7EB</i>
Kesimpulan	<input type="checkbox"/> Lulus <input type="checkbox"/> Tidak Lulus

Medan, 23 Januari 2026

TIM SEMINAR

Ketua

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

Sekretaris

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

Pembimbing

Prof. Dr. Hj. Maya Sari, S.E., M.Si., Ak., CA

Pembanding

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



PENGESAHAN PROPOSAL

Berdasarkan hasil Seminar Proposal Program Studi Akuntansi yang diselenggarakan pada hari *Jumat, 23 Januari 2026* menerangkan bahwa:

Nama : Nasywa Zahara
NPM : 2205170075
Tempat / Tgl.Lahir : Tanjung Morawa, 15 September 2004
Alamat Rumah : Tanjung Morawa, Jln.Sei Blumai Hilir Gg.Damai
Judul Proposal : The Effect of the Implementation of Management Accounting Information Systems and Decentralization on Managerial Performance at PT. Nusantara Plantation I Regional 1 (Persero)

Proposal dinyatakan syah dan memenuhi Syarat untuk menulis Skripsi / Jurnal Ilmiah dengan pembimbing : *Prof. Dr. Hj. Maya Sari, S.E., M.Si., Ak., CA*

Medan, 23 Januari 2026

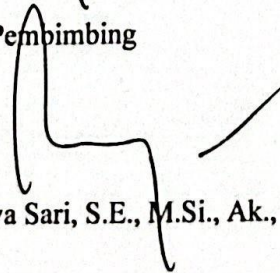
TIM SEMINAR

Ketua



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

Pembimbing



Prof. Dr. Hj. Maya Sari, S.E., M.Si., Ak., CA

Sekretaris



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

Pembanding

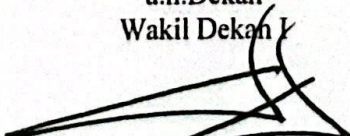


Mhd. Shareza Hafiz, S.E., M.Acc

Diketahui / Disetujui

a.n.Dekan

Wakil Dekan I



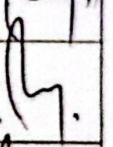
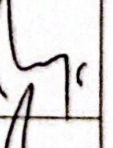
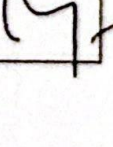
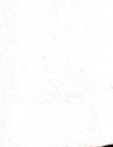

Assoc. Prof. Dr. Hasrudy Tanjung, S.E., M.Si

NIDN : 0118127401

17/01/2026

BERITA ACARA BIMBINGAN PROPOSAL

Nama Mahasiswa : Nasywa Zahara
 NPM : 2205170075
 Dosen Pembimbing : Prof.Dr. Maya Sari, SE, AK, M.Si, CA..
 Program Studi : Akuntansi
 Konsentrasi : Akuntansi Manajemen
 Judul Penelitian : Pengaruh Penerapan Sistem Akuntansi Manajemen dan Desentralisasi Terhadap Kinerja Manajerial pada PTPN 1 Regional 1 Tanjung Morawa

Item	Hasil Evaluasi	Tanggal	Paraf Dosen
Bab 1	latar belakang - Identifikasi Masalah & Reris	30/10-2025	
Bab 2	- Teori Update - Peneliti Terdahulu - Kerya Kerya	15/11-2025	
Bab 3	Populasi & Sampel	19/12-2025	
Daftar Pustaka	Merdeley & Sitasi dosen ± 3 sit	6/1-2026	
Instrumen Pengumpulan Data Penelitian	ok	8/1-2025	
Persetujuan Seminar Proposal	Acc, Seminar Proposal	8/1-2025	

Diketahui oleh:
Ketua Program Studi

M. Shareza Hafiz, SE, M.Acc

Medan, Januari 2026
Disetujui oleh:
Dosen Pembimbing

Prof.Dr. Maya Sari, SE, AK, M.Si, CA..



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Bila menjawab surat ini harap dituliskan nomor dan tanggalnya

MAJELIS PENDIDIKAN TINGGI PENELITIAN & PENGEMBANGAN PIMPINAN PUSAT MUHAMMADIYAH
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA
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Nomor : 846/II.3.AU/UMSU-05/F/2026
Lamp. :
Hal : Menyelesaikan Riset

Medan, 26 Sya'ban 1447 H
14 Februari 2026 M

Kepada Yth.
Bapak/ Ibu Pimpinan
PTPN 1 Regional 1
Tanjung Morawa
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 : Nasywa Zahara
N P M : 2205170075
Semester : VIII (Delapan)
Program Studi : Akuntansi
Judul Tugas Akhir : The Effect of The Implementation of Management Accounting Information System and Decentralization on Managerial Perfomance at PTPN I Regional I Tanjung Morawa

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

Wassalamu 'alaikum Warahmatullahi Wabarakatuh



Tembusan :



Dekan

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

REGIONAL 1

Alamat Jl. Medan - Tanjung Morawa Km.16
Tanjung Morawa - 20362
Kab. Deli Serdang - Prov. Sumatera Utara
Telp : (061) 7940055 Email : skrh_reg1@ptpn1.com



Tanjung Morawa, 09/03/2026

SURAT KETERANGAN

Nomor : RH1A/X/2026.03.09-2

Yang bertanda tangan di bawah ini :

Nama : Desmon M.N
Jabatan : Kepala Bagian SDM & Sekretariat
PT Perkebunan Nusantara 1 Regional 1

Dengan ini menerangkan bahwa Mahasiswa Universitas Muhammadiyah Sumatera Utara yang namanya tersebut di bawah ini :

No	Nama	NPM	Program Studi
1	Nasywa Zahara	2205170075	Akuntansi

Benar telah melaksanakan Riset di Bagian Akuntansi dan Keuangan di PT Perkebunan Nusantara I Regional 1 pada tanggal **11 November 2025 s/d 12 Desember 2025**.

Demikian Surat Keterangan ini diperbuat untuk dapat dipergunakan seperlunya.

PT Perkebunan Nusantara I
Bagian SDM dan Sekretariat



Desmon M.N
Kepala Bagian SDM dan Sekretariat

**PT PERKEBUNAN NUSANTARA I**

Gedung Agro Plaza Lantai 14
Jl. H. R. Rasuna Said Kav X2 - 1, Jakarta 12950
Phone : 081133333214 Email: corcom@ptpn1.co.id

AKHLAK - Amanah, Kompeten, Harmonis, Loyal, Adaptif, Kolaboratif

DAFTAR RIWAYAT HIDUP

1. DATA PRIBADI

Nama : Nasywa Zahara
NPM : 2205170075
Tempat dan Tanggal Lahir : Tanjung Morawa, 15 September 2004
Jenis Kelamin : Perempuan
Agama : Islam
Kewarganegaraan : Indonesia
Anak Ke : 1 (Satu) dari 3 (tiga) bersaudara
Alamat : Jl. Sei. Blumai Hilir, Gang Damai
No. Telephone : 082119223496
Email : nasywazahara220616@gmail.com

2. DATA ORANG TUA

Nama Ayah : Suparman
Pekerjaan : Karyawan Swasta
Nama Ibu : Lely
Pekerjaan : Ibu Rumah Tangga
Alamat : Jl. Sei. Blumai Hilir, Gang Damai
No. Telephone : 082363493194 (Ibu)
Email : suparmanlely@gmail.com

3. DATA PENDIDIKAN FORMAL

Sekolah Dasar : SD Muhammadiyah 63 Tanjung Morawa A
Sekolah Menengah Pertama : SMP Negeri 1 Tanjung Morawa A
Sekolah Menengah Atas : MAN 2 Deli Serdang
Perguruan Tinggi : Universitas Muhammadiyah Sumatera Utara



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SURAT PERNYATAAN

Bismillahirrahmanirrohim

Yang bertanda tangan di bawah ini :

Nama : Nasywa Zahara
Tempat/Tgl Lahir : Tanjung Morawa, 15 September 2004
No. KTP (NIK) : 1207025509040006
NPM : 2205170075
Fakultas : Ekonomi dan Bisnis
Program Studi : Akuntansi

Dengan ini menyatakan bahwa, dokumen kelengkapan administrasi yang saya serahkan/lampirkan dalam melengkapi Berkas Ujian Tugas Akhir adalah BENAR dan ASLI. Apabila di kemudian hari ditemukan bahwa dokumen tersebut PALSU saya bersedia menanggung sanksi yang diberikan oleh Universitas. Data atau berkas yang sudah diberikan tidak dapat dirubah atau ditarik kembali.

Demikian surat pernyataan ini saya perbuat dengan sebenar-benarnya tanpa ada paksaan dari pihak manapun dan dalam keadaan sadar.

Medan, 13 Maret 2026
Saya yang Menyatakan

Nasywa Zahara



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Unggul | Cerdas | Terpercaya

Bila mengawab surat ini agar disebutkan nomor dan tanggalnya

MAJELIS PENDIDIKAN TINGGI PENELITIAN & PENGEMBANGAN PIMPINAN PUSAT MUHAMMADIYAH
UNIVERSITAS MUHAMMADIYAH SUMATERA UTARA

Akreditasi Unggul Berdasarkan Keputusan Badan Akreditasi Nasional Perguruan Tinggi No. 174/SK/BAN-PT/Ak.Ppj/PT/III/2024

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PERNYATAAN KEASLIAN SKRIPSI

Saya yang bertanda tangan dibawah ini :

Nama Mahasiswa : Nasywa Zahara
NPM : 2205170075
Program Studi : Akuntansi
Konsentrasi : Akuntansi Manajemen
Judul Penelitian : The Effect of the Implementation of Management Accounting Information Systems and Decentralization on Managerial Performance at PTPN I Regional I (Persero)

Dengan ini menyatakan bahwa sesungguhnya skripsi yang saya tulis, secara keseluruhan adalah hasil penelitian/karya saya sendiri, kecuali pada bagian-bagian yang dirujuk sumbernya.

Dan apabila ternyata dikemudian hari data-data dari skripsi ini merupakan hasil **Plagiat** atau merupakan hasil karya orang lain, maka dengan ini saya menyatakan bersedia menerima sanksi akademik dari Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Sumatera Utara

Medan, 13 Maret 2026

Saya yang Menyatakan



Nasywa Zahara