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The effect of management accounting information systems, internal control, and information technology on managerial performance

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ABSTRACT

The purpose of this research is to examine how management performance at PT Varia Usaha Beton is affected by internal control, information technology, and management accounting information systems. The Partial Least Squares Structural Equation Modelling (PLS-SEM) technique, supported by SmartPLS 4 software, is used in this study's quantitative methodology. Using a saturated sampling strategy, the complete population 41 managers at PT Varia Usaha Beton was employed as the sample for this research. Questionnaires were used to collect data from respondents. With a significance value of 0.003, the findings demonstrate that management accounting information systems significantly and favourably impact managerial performance. Additionally, internal control significantly and favourably affects managerial performance, with a significance value of 0.004. With a significance value of 0.791, information technology has no discernible impact on managerial performance. These results show that effective internal control and high-quality management accounting information have a greater impact on improving managerial performance, whereas information technology has not made the best contribution when it has not been successfully incorporated into managerial tasks.

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1. INTRODUCTION

Increasingly intense business competition requires companies to manage their resources optimally and improve management effectiveness. This is reflected in Indonesia's Business Competition Index in 2024, which reached 4.95 point (Purnomo, 2025). This condition encourages companies to improve operational efficiency, where managerial performance becomes a key factor due to its role in planning, controlling, coordinating, evaluating, and decision-making (Manossoh et al., 2022). The Management Accounting Information System (MAIS) is a component that helps managers perform better because it gives them up-to-date financial and non-financial data that they can use to make better decisions (Febrianti & Fitri, 2019). A number of prior research have shown that MAIS significantly impacts management performance; for example Ritonga et al. (2025), Pumadari & Handayani (2025) and Suprantiningrum & Lukas (2021) concur. In contrast, Sari & Noviana (2022) discovered that MAIS had no discernible impact on the efficiency of managers. According to Jannah

et al. (2024), internal control is another element that might impact management success, alongside MAIS.

Internal control is needed to ensure that company activities run in accordance with organizational policies and procedures, as well as to help control risks that may hinder performance achievement (Abdurrahman & Novita, 2021). Good internal control quality can improve organizational performance, especially when supported by a quality information system (Alshaiti, 2023). Studies by Mahaputra (2021) and Putri & Halmawati (2022) showed a positive effect, while Supriyadi et al. (2024)found no significant effect. The phenomenon at PT Varia Usaha Beton indicates discrepancies between inventory data recorded in the system and the physical quantity of several raw materials. These discrepancies were followed up through correction submissions however, some submissions were not approved by managers because the supporting information used as the basis for correction was inadequate. This condition indicates that managerial performance in managing inventory and raw material procurement has not been optimal, particularly in providing accurate and timely information. In addition, deficit stock discrepancies that were only identified at the end of the period and the lack of coordination with operators indicate weaknesses in operational supervision and control. Putri & Halmawati (2022) stated that well-implemented internal control can help organizations achieve their objectives effectively, thereby improving managerial performance.

When it comes to enhancing management performance, the utilisation of information technology is crucial (Winata & Dewi, 2024). Kartasasmita (2024) states that technology aids in the reduction of human mistake, the improvement of data integration, and the support of rapid and accurate decision-making. Similarly, Dahlia et al. (2025) demonstrated that IT impacts managerial performance by facilitating access to real-time data, speeding up information flow, enhancing interdepartmental cooperation, and bolstering decision-making. However, this finding differs from Lestari et al. (2023), who found that information technology had no significant effect on managerial performance because technology utilization was not fully optimized and users' skills were not sufficient to maximize its benefits.

Based on the background above, previous studies have shown inconsistent findings regarding MAIS, internal control, information technology, and managerial performance. This study examines the effects of Management Accounting Information Systems (MAIS), internal control, and information technology because managerial performance may be shaped by the integrated role of information quality, control mechanisms, and technology utilization. This examination is also relevant to the phenomenon at PT Varia Usaha Beton, which indicates interconnected problems related to inventory data accuracy, operational supervision, coordination, and technology utilization. In addition, there has been no empirical study conducted at PT Varia Usaha Beton. Therefore, this study focuses on the effect of MAIS, internal control, and information technology as independent variables on managerial performance at PT Varia Usaha Beton.

Literature Review, Resource-Based View, this study uses the Resource-Based View (RBV) theory as the basis for explaining the relationship between variables. (Barney, 2001) explains that firm performance is influenced by the company's ability to manage its internal resources. These resources may include assets, capabilities, organizational processes, information, knowledge, and technology used to improve company effectiveness and efficiency. In this study, the Management Accounting Information System, internal control, and information technology are viewed as internal resources that can support the improvement of managerial performance. RBV also clarifies that internal resources do not automatically improve organization performance, but must be effectively managed, integrated, and utilized in managerial activities. In this context, MAIS, internal control, and information technology become relevant internal resources because they are related to information quality, control processes, and managerial decision-making.

The effect of management accounting information systems on managerial performance. Management Accounting Information System (MAIS) is a control system for organisations that effectively provides information for forecasting the repercussions of actions, according to

(Suprantiningrum & Lukas, 2021). The Management Accounting Information System (MAIS) has the potential to be an internal resource that helps managers do their jobs better, according to the Resource-Based View. Managers can more easily make good judgements when the data they get is of high quality. A number of studies have shown that management accounting information systems significantly impact managerial performance. These include Ritonga et al. (2025), Suprantiningrum & Lukas (2021) and Pumadari & Handayani (2025). Since the available information has not been completely used in decision-making, Sari & Noviana (2022) concluded that management accounting information systems do not have a substantial influence. There has to be more investigation into the impact of management accounting information systems on managerial performance due to these discrepancies in the results. H1: Management Accounting Information Systems affect managerial performance.

The effect of internal control on managerial performance. A company's operational actions must adhere to the organization's rules, procedures, and goals for internal control to be effective. The three main goals of an organization's internal control system are risk mitigation, data dependability, and enhanced supervision (Abdurrahman & Novita, 2021). One internal resource that may help managers do their jobs better is internal control, according to the Resource-Based View. It becomes simpler for managers to supervise and make good judgements when internal controls are well-implemented. Internal control improves management performance, according to research by Mahaputra (2021) and Putri and Putri & Halmawati (2022). The impact of management control on managerial performance was shown to be insignificant, according to (Supriyadi et al., 2024). These discrepancies call attention to a knowledge vacuum that needs filling up on the impact of internal control on management effectiveness. H2: Internal control affects managerial performance.

The effect of information technology on managerial performance in order to generate high-quality information, information technology involves the use of technological tools like computers for data processing, acquisition, organization, storage, and manipulation (Suprantiningrum & Lukas, 2021). Computers, networks, databases, and software all work together to generate what is known as information technology (IT), according to (Suganda, 2021). One internal resource that helps managers do their jobs better is IT, according to the Resource-Based View. Fast and reliable information may be more readily obtained by managers for use in decision-making when information technology is used effectively. The utilisation of real-time data, faster information flow, improved interdepartmental collaboration, and support for quicker and more accurate decision-making are all ways in which information technology impacts management performance, as (Dahlia et al., 2025) shown. Consequently, it is anticipated that management performance would be impacted by information technology. H3: Information technology affects managerial performance.

2. RESEARCH METHOD

The impact of management accounting information systems, internal controls, and IT on managerial performance is investigated quantitatively in this research.(Creswell & Creswell, 2023) explain that quantitative research is an approach to testing objective theories by analyzing the relationship between variables or making comparisons between groups. For this research, 41 managers from PT Varia Usaha Beton were used as a population. We employ saturation sampling, which involves drawing a random selection from the total population to conduct our study. Primary data utilised in this research were collected from respondents via the distribution of questionnaires. Managerial performance was used as the dependent variable, while Management Accounting Information Systems, internal control, and information technology were used as independent variables. Each variable was measured using a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

Data analysis was conducted using SmartPLS 4 with the SEM-PLS approach, which includes measurement model evaluation, structural model evaluation, and hypothesis testing. The measurement model was evaluated using Average Variance Extracted (AVE), Heterotrait-Monotrait Ratio (HTMT), Composite Reliability, and Cronbach's Alpha based on the SEM-PLS evaluation criteria proposed by Hair et al. (2022) to ensure convergent validity, discriminant validity, and

construct reliability before examining the relationships among variables. Furthermore, indicator validity was assessed through outer loading values. Indicators with outer loading values above 0.70 were considered acceptable because they demonstrate adequate convergent validity and indicate that each indicator sufficiently represents its respective construct (Hair et al., 2022).

3. RESULTS AND DISCUSSIONS

Result

For this survey, 41 PT Varia Usaha Beton managers filled out the survey. There were more men than women among the responders; 27 out of 50 (or 65.9%) were men, while 14 out of 50 (or 34.1%) were female. When broken down by age group, fourteen respondents (or 34.1% of the total) fell into the 41–45 age bracket. Most respondents had quite considerable job experience, with 36.6% having worked for 11–15 years. This was shown by the fact that 15 respondents (or 36.6% of the total) fell into this category. With 26 respondents (or 63.4% of the total), a bachelor's degree was the educational attainment most often possessed by respondents. This criterion suggests that the respondents' educational and professional backgrounds allowed them to competently evaluate the management team's performance at the organization.

Outer Model Testing

Convergent Validity

To determine whether the indicators can measure the same concept, convergent validity is used. The requirements are an outer loading value of at least 0.70 and an AVE value more than or equal to 0.50. Removing indicators with outer loading values less than 0.40 is necessary; however, indicators with values between 0.40 and 0.70 may still be taken into account (Hair et al., 2022).

Table 1. Outer Loading Values

	X1	X2	X3	Y
X1_1	0.887			
X1_2	0.766			
X1_3	0.832			
X1_4	0.858			
X1_6	0.800			
X2_1		0.855		
X2_2		0.757		
X2_3		0.870		
X2_4		0.791		
X2_5		0.889		
X2_6		0.864		
X2_7		0.883		
X3_1			0.818	
X3_2			0.797	
X3_3			0.782	
X3_4			0.835	
X3_5			0.818	
Y1				0.863
Y10				0.782
Y12				0.800
Y2				0.799
Y3				0.868
Y4				0.795
Y5				0.753
Y6				0.889
Y7				0.801
Y8				0.805
Y9				0.761

Source: Data processed using SmartPLS 4 (2026)

All indicators are considered legitimate since their values are more than 0.70 according to the outer loading findings. X1_5 and Y11 were removed from consideration since they failed to fulfil the necessary requirements.

Table 2. AVE Values

	Average variance extracted (AVE)
X1	0.688
X2	0.715
X3	0.657
Y	0.659

Source: Data processed using SmartPLS 4 (2026)

Table 2 shows that all AVE values are more than 0.50. Hence, it can be concluded that all study variables have achieved convergent validity and may be used for future investigation (Hair et al., 2022).

Discriminant Validity

To guarantee that each concept is distinct from all others, discriminant validity is used. A cutoff of less than 0.90 is used to perform the test using the HTMT value. According to Hair et al.(2022), the variable is said to have achieved discriminant validity if the HTMT value is less than 0.90.

Table 3. HTMT Values

	X1	X2	X3	Y
X1				
X2	0.425			
X3	0.880	0.592		
Y	0.824	0.815	0.812	

Source: Data processed using SmartPLS 4 (2026)

Based on Table 3, all HTMT values between variables are below 0.90. This indicates that each variable has a clear construct distinction; therefore, all variables meet the criteria for discriminant validity and are suitable for further analysis (Hair et al., 2022).

Reliability Test

In order to determine how consistently indicators measure a variable, the reliability test is used. Composite Reliability and Cronbach's Alpha were used to perform the test. If the value is higher than 0.70, the variable is deemed dependable. If the result is more than 0.95, however, it might indicate that a few of the survey questions are quite similar to one another (Hair et al., 2022).

Table 4. Cronbach's Alpha and Composite Reliability (rho_c) Values

	Cronbach's alpha	Composite reliability (rho_c)
X1	0.886	0.917
X2	0.933	0.946
X3	0.869	0.905
Y	0.948	0.955

Source: Data processed using SmartPLS 4 (2026)

According to Table 4, all of the variables have Composite Reliability and Cronbach's Alpha values more than 0.70, indicating that they are all dependable. Be aware, nevertheless, that the managerial performance variable's Composite Reliability score is higher than 0.95; this may suggest that the questionnaire questions are quite comparable to one another (Hair et al., 2022).

Inner Model Test

Coefficient of Determination

A measure of an independent variable's explanatory power over a dependent variable is the coefficient of determination (R^2). A higher R^2 number suggests that the model is more capable of making accurate predictions; the value may take on a value between 0 and 1. As to Hair et al. (2022), models are considered strong, moderate, and weak, respectively, when the R^2 values are 0.75, 0.50, and 0.25.

Table 5. R^2 Values

	R-square	R-square adjusted
Y	0.850	0.838

Source: Data processed using SmartPLS 4 (2026)

With an R-squared value of 0.850, as shown in Table 5, the independent variables account for 85% of the variance in managerial performance, with the remaining 10% being explained by factors not included in this analysis. Since it's more than 0.75, this value is considered strong (Hair et al., 2022).

Effect Size (f^2)

To measure the extent to which independent factors impact the dependent variable, one uses effect size (f^2). F^3 values of 0.02, 0.15, and 0.35 signify modest, medium, and large impacts, respectively, as stated by Hair et al. (2022).There is no impact when the f^2 value is less than 0.02.

Table 6. f^2 Values

	X1	X2	X3	Y
X1				0.678
X2				1.401
X3				0.004
Y				

Source: Data processed using SmartPLS 4 (2026)

Table 6 shows that both internal control and the Management Accounting Information System have significant effects on management performance, with values more than 0.35. Nonetheless, IT is ineffective due to a value below 0.02, according to Hair et al. (2022).

Predictive Relevance (Q^2)

One way to measure a model's predictive power is by looking at its predictive relevance (Q^2). According to Hair et al. (2022) a model is said to have predictive significance if its Q^2 value is more than 0, and it is said to have no predictive relevance if its Q^2 value is less than or equal to 0.

Table 7. Q^2 values

	Q^2predict
Y	0.749

Source: Data processed using SmartPLS 4 (2026)

According to Hair et al. (2022), the model is deemed to have predictive significance for management performance since, as shown in Table 7, the Q^2 value is larger than 0.

Hypothesis Testing

The bootstrapping method was used to test hypotheses using route coefficients. In the case of a t-statistics value higher than 1.96 and a p-value lower than 0.05, the hypothesis is considered accepted, while a p-value higher than 0.05 indicates its rejection (Hair et al., 2022).

Table 8. Hypothesis testing values

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
X1 -> Y	0.510	0.497	0.173	2.953	0.003
X2 -> Y	0.550	0.537	0.191	2.885	0.004
X3 -> Y	0.044	0.030	0.165	0.265	0.791

Source: Data processed using SmartPLS 4 (2026)

Table 8 shows that both internal control and the Management Accounting Information System significantly improve management performance (p<0.05). Hence, we accept H1 and H2. At the same time, the p-value for IT is higher than 0.05, ruling out a statistically significant impact and leading to the rejection of H3.

Discussions

The Effect of Management Accounting Information Systems on Managerial Performance

Based on the findings, it can be concluded that the Management Accounting Information System significantly improves management performance ($p < 0.05$). Therefore, H1 is agreed upon. This proves that MAIS can back up management tasks with comprehensive, up-to-date information. The reason for this impact is that MAIS, according to its wide-ranging nature, helps the organization make predictions about what's to come. As a result, it supports the management investigation function by collecting data and preparing reports. Managers may use this data to better understand issues, weigh potential solutions, and settle on the best course of action.

This finding is in line with (Ritonga et al., 2025), Suprantiningrum & Lukas (2021), and Pumadari & Handayani (2025), who found that MAIS has a significant effect on managerial performance because it provides relevant and timely information for managers. However, this finding differs from Sari & Noviana (2022), who found that MAIS had no significant effect on managerial performance. From the Resource-Based View perspective, MAIS is a strategic internal resource because it supports managers in using information for decision-making, planning, and control. Therefore, PT Varia Usaha Beton needs to optimize the use of MAIS not only as an information system, but also as an organizational capability that helps improve managerial performance.

The Effect of Internal Control on Managerial Performance

With a significance value of $0.004 < 0.05$, the findings demonstrate that managerial performance is positively and significantly impacted by internal control. This leads us to accept H2. Internal control has this beneficial impact because it creates a control environment with well-defined reporting lines and strict work standards that encourage honesty and discipline among employees. With the data offered in reports and records, this condition helps with the management investigation function. Organisational data presentation may be made easier with good internal controls, and the dependability of information can be enhanced (Putri & Halmawati, 2022).

The high R^2 value of 0.850 indicates that the research model has strong explanatory capability in predicting managerial performance. The effective implementation of internal control through clear reporting lines and strict work standards provides accurate and relevant information to support managerial decision-making processes. This indicates that the research model is able to explain 85% of the variance in managerial performance, while the remaining 15% is influenced by other factors outside the research model. Consistent with previous research showing that internal control improves management performance, this conclusion follows from (Putri & Halmawati, 2022) and (Mahaputra, 2021). From the Resource-Based View perspective, internal control is a strategic internal resource because it helps the company manage and utilize organizational information and processes effectively (Barney, 2001). This finding implies that managerial performance is not only influenced by the existence of internal control, but also by how effectively it is implemented to support structured decision-making within the organization.

The Effect of Information Technology on Managerial Performance

A significance score of 0.791 > 0.05 indicates that there is no significant influence of information technology on managerial performance. So, we can rule out H3. In theory, businesses may benefit from information technology by facilitating the gathering, storing, processing, and presentation of data in order to provide useful insights for decision-making. The management investigation function should be supported by this knowledge, especially when it comes to data collecting and report production. Managerial operations have not been well supported by information technology, according to the results. Respondents' demographics may play a role in this condition; the average age is 41-45, suggesting that this age group may need more time to adjust to new technologies. This agrees with the findings of (Fazi et al., 2025), who found that digital confidence levels vary with age; hence, people of all ages need different forms of training and support to maximise the benefits of technology.

This finding is also in line with Lestari et al. (2023), who found that information technology had no significant effect on managerial performance because technology utilization was not fully optimized and users' skills were not sufficient to maximize its benefits. However, this finding differs from Dahlia et al. (2025), who found that information technology affects managerial performance.. From the Resource-Based View perspective, information technology has not yet become an effective strategic internal resource because its use has not significantly improved managerial performance. This finding implies that PT Varia Usaha Beton needs to strengthen technology utilization through training, adaptation support, and integration of information technology into managerial routines so that it can create value for the organization (Barney, 2001).

4. CONCLUSION

Management Accounting Information Systems (MAS), internal controls, and IT at PT Varia Usaha Beton are the focus of this research. The following are the study's findings derived from the data analysis. Managerial performance is positively and significantly impacted by the Management Accounting Information System. This suggests that MAIS, thanks to its wide-ranging nature, may aid in data collecting and report preparation for management investigations, as well as give helpful information for anticipating future situations. Managerial performance is positively and significantly impacted by internal control. Clearer reporting lines, stronger work norms, and more reliable information for supervision and decision-making may all result from well-implemented internal controls. There is no evidence that IT significantly impacts the performance of managers. When it comes to data processing, reporting, coordination, and decision-making, this discovery shows that IT has not been able to boost management performance.

The findings of this study imply that companies undergoing digital transformation should recognize that technology adoption alone is insufficient to improve managerial performance. The effectiveness of digital transformation depends on the organization's ability to utilize management accounting information systems and strengthen internal control mechanisms. Therefore, integrating digital technology with reliable information systems, clear reporting structures, and effective control processes is essential to support managerial decision-making and improve organizational performance. Future research should strengthen the model by adding variables such as leadership style, organizational culture, digital competence, and technology acceptance, as well as using larger samples or different industries to obtain broader findings.

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