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Explaining the Characteristics of the Management Accounting Information System in monitoring E-Money Managerial Performance in Surabaya.

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Abstract

The effect of low performance can result in sluggish work, strikes, work ineffectiveness, work results that are not optimal and so on. This resulted in a loss for the company. Conversely, high performance greatly influences positive and effective performance so that it is able to provide real benefits, not only for the company but also for employees. Management accounting information systems are formal procedures and systems that use information to maintain and provide alternatives to various company activities. Characteristics of useful management accounting information systems based on managerial perceptions as decision makers include: broadscope, timeliness, aggregation, integration. Every business based on electronic money requires information provided in different functional departments or areas such as: Marketing, Personnel and Customers. This information reflects the complexity and interrelationships between one part and another. The benefits of integrated information are important when managers are faced with situations where they have to make decisions that will affect other parts/units. Thus, demonstrating good performance to the managers who will also help in the decision-making process.

Keywords: broadscope, timeliness, aggregation, integration.

1. Introduction

The phenomenon of employee performance is a milestone, as the company's success is strongly influenced by its managerial performance. In the company, she will always try to improve her management performance in the hope of achieving the company's goals. According to Sutrisno (2016), performance is a person's success in carrying out tasks, work results that can be achieved by a person or a group of people in a company according to their powers and responsibilities or about how a person is expected to work and act in accordance with the tasks assigned to him as well as the quantity, quality and time spent in carrying out the task. Administrative performance includes) managers or superiors in carrying out administrative activities. So, performance is important for the company to achieve the company's goals.

Performance is mainly interpreted as an illustration of the level of achievement of implementing a development policy, program or activity in order to achieve the goals, vision and mission of a country, region or organization (Sjafrizal, 2015). The definition of managerial performance according is the result of a managerial activity process that includes planning, organizing, directing and controlling that managers perform in an organization. The broad scope includes information relating to both economic and non-economic issues, estimates of events that may occur in the future and environmental aspects. Timeliness is information that shows the time period between requesting information and providing requested information. The information provided must be correct Time means that the information must be available to be considered in the decision before the information loses its ability to influence the decision.

Aggregation is information applying formal policy forms such as discounted cash flow, and cost-volume-profit analysis based on functional eras such as marketing and production.

Integration includes aspects such as target judgments or activities that are computed from the processes of interaction between sub-units within an organization. The characteristics of the information available within the organization will be effective if they support the information users need or decision making. Managerial accounting information plays a very important role in helping managers in predicting the consequences that may occur for many decisions that a manager will make or take. This information will also greatly enhance the ability of managers to understand the real situation and the job in determining the relevant activities. What are the characteristics of the management accounting information system in monitoring the management performance of electronic money in Surabaya?

The development of electronic money (E-Money) originally began in 1960. At that time, a computer giant, International Business Machines Corporation (IBM) teamed up with American Airlines to create a system called SABER (Semi-Automated Business Research Environment) which could allow desks at American Airlines to pair with terminals that can be connected to the telephone network allowing companies to directly check

departure schedules, available seat availability, and place an order digitally that can be paid directly through digital credit payments without traditional money. In the 1970s, banks in the United States (USA) and continental Europe used mainframe computers to track transactions between bank branches and other banks. 1983, (paper) by David Schum introduces the idea of "digital money". David Lee Chum born in 1955 is a computer scientist and cryptographic designer. He created several cryptographic protocols and founded the digital money company Digicash. Digicash was originally founded in Amsterdam to market David's idea, but unfortunately the company went bankrupt in 1998. In 1999, David left the company. In 1997, Coca-Cola was the first company to offer transactions from vending machines using mobile payments, after that time, the now well-known electronic money service company PayPal appeared to the public. And in 2008, a separate exchange for digital money appeared, called Bitcoin. This is where the terms digital currency and virtual currency came into being. According to BI data, the nominal value of electronic cash transactions in August 2020 reached IDR 17.23 value of electronic financial transactions

Tabel 2.1: value of electronic financial transactions.

Periode	Januari	Februari	Maret	April	Mei	Juni	Juli
Volume (juta)	457,94	431,46	401	324,87	298,18	339,89	381,57
Nominal (Rp triliun)	15,87	15,17	15,03	17,55	15,03	14,95	16,09

Source: Bank Indonesia

Accumulated from January to August 2020, the value of electronic financial transactions is IDR 126.95 trillion or an average of IDR 15.86 trillion per month. This value jumped by 31 percent compared to the average e-money transaction in 2019 which was 12.09 trillion rupees per month. The total value of electronic cash transactions for 8 months this year already accounted for 87 percent of the total transaction value accumulated in 2019.

The total value of electronic financial transactions (electronic money) last year was IDR 145.16 trillion with 5.22 billion transaction volume. Historically, the value of e-money transactions in 2019 was the largest and managed to cross nearly 3 times compared to 2018 with a value of IDR 47.19 trillion.

In 2019, it became the peak of the boom in electronic money (electronic money) transactions because it managed to break the 100 trillion rupees mark, as the value of transactions after 2013 never exceeded 50 trillion rupees. Even in 2013, the value was only IDR 2.9 trillion, and its development tended to arc until 2016. It was only in 2017 that the value of electronic financial transactions managed to break through the double digit, i.e. IDR 12.37 trillion.

A management information system is an information system that serves to manage information for organizational management (Nugroho, 2015). Within the

organisation, the management information system functions to process management control transactions and as a decision-making support system. According to Darmawan (2015), the Management Information System (MIS) supports information data management activities, especially with regard to information sources, information accuracy, information flow, and expansion of the information collection process. According to Gordon B. Davis (2013), a management information system is an integrated human or automated system for presenting information to support management processes and decision-making functions within an organization.

Based on the above definition, it can be concluded that MIS is a system that provides organizational managers with data and information related to the implementation of organizational tasks. In more detail, MIS is a network of data processing procedures that are developed within the organization and collected, when necessary, with the aim of providing data to management when needed, whether internal or external data, as a basis for decision-making in order to achieve organizational goals.

2. Theoretical review

Management accounting system is a system that collects, processes, stores and reports operational and financial data

to users, that is, workers, managers and executives (Marina, 2014). The above explanation inspired Chenhall and Morris to formulate the characteristics of a management accounting information system that are broad, timely, aggregate, and integrated stating that the use of management accounting system information can help managers and organizations adopt and implement their plans in response to a competitive environment.

A management accounting system is seen as a system that can provide measurement and control information from internal and historical information that has traditionally been produced by management accounting systems. Management Accounting Systems (MAS) are formal systems designed to provide information to managers. Management Accounting System Planning.

The management accounting system contains the following three general objectives:

1. Providing information for calculating the cost of services, products or other things determined by management.
2. Provide information for planning, control, evaluation and continuous improvement.
3. Providing information for decision making.

Management accounting systems provide financial and non-financial information to the managers and employees of the organization. Management accounting information is prepared for the specific needs of decision makers and is rarely shared outside the organization. State that a management accounting system produces information for internal users such as managers, executives, and workers. Chenhall and Morris (in Revita, M. (2015). Broadband (range) is information that has a wide and complete coverage, which usually includes economic aspects (market share, GDP, total sales) and non-economic aspects, eg: technological progress, social changes, demography. The broad scope of MAS provides information regarding the external environment that may be economic in nature such as Gross National Product (GNP), total market sales, and industry market share or may also be non-economic in nature such as demographics, consumer tastes, competitor actions and technological developments (Revita, M. 2015)

3. Methods of Research

This research used a qualitative research method, as qualitative research is widely used and applied as a scientific method by a group of researchers in the field of life sciences, phagocytics. A number of reasons were also given, the essence of which is that qualitative research enriches the results of quantitative research. According to area 11, to express a complex picture, search for words, provide detailed reports of respondents' views and conduct studies in the natural world, qualitative research is conducted to construct knowledge through insight and discovery. The qualitative research approach is a research methodology and understanding that relies on methods that address social phenomena and human problems. bless God you. Thus, theoretically, analysis and data collection are performed rather frequently to solve problems.

Nasution argued that qualitative data consists of words, not numbers, as description requires interpretation, so that the meaning of the data can be determined. Poland we have: 1) data reduction (data reduction); 2) Data Presentation (Data Presentation); 3) Draw conclusions / verification (Conclusion / verification).

In this study, the researchers in the team used descriptive analysis in describing the inductive reasoning process, i.e. the process of inductive reasoning, moving from specific factors, concrete events, then to specific and specific factors or events, and then making generalizations that were general in nature.

Researchers investigate and draw conclusions to find the underlying meaning. Initially the conclusions drawn were haphazard, complex, and fraught with uncertainty, but as the data mount and conclusion after conclusion is drawn, the mud will become exhausting. Researchers also use the method Snowball sampling is a popular technique among social scientists who wish to work with a population that is difficult to identify or locate. This often occurs when the population is somehow marginalized, like homeless or formerly incarcerated individuals or those who are involved in illegal activities. It is also common to use this sampling technique with people whose membership in a particular group is not widely known, such as closed gay people or bisexual or transgender individuals. How snowball sampling is used, given the nature of snowball sampling, it is not considered a representative sample for statistical purposes. However, it is a very good technique for conducting exploratory research and/or qualitative research with a specific and relatively small population that is hard to identify or locate. For example, if you are studying the homeless, it may be difficult or impossible to find a list of all the homeless people in your city. However, if you identify one or two homeless individuals who are willing to participate in your study, they will almost certainly know other homeless individuals in their area and can help you locate them. Those individuals will know other individuals, and so on. The same strategy works for underground subcultures or any population where individuals prefer to keep their identity hidden, such as undocumented immigrants or ex-convicts.

Trust is an important aspect of any form of research that involves human participants, but it is especially important in a project that requires snowball sampling. For participants to agree to identify other members of their group or subculture, the researcher needs to first develop a rapport and a reputation for trustworthiness. This can take some time, so one must be patient when using the snowball sampling technique on reluctant groups of people. The research team is thankful that they did not experience any problems in taking samples.

4. Discussion

Managers who have information with these characteristics are generally better able to make effective plans and achieve set goals. In addition to Jules and Shea's (1994) and Juniarte and Evelyn's (2003) research, they concluded that the availability of broadband properties and information aggregation above are important for performance management. In other words, the existence of these two characteristics can improve managerial performance. The impact of each AIS trait on managerial performance can be shown as follows:

1. A wide field. The broadband element means information that has a broad scope and Completeness has three sub- dimensions, namely focus, appreciation, and timeliness. Due to the focus on information from within or outside the organization also affects the importance of economic factors (such as total sales,

- market share, etc.), and technological developments, social change, population growth.
- 2. Be on time. The timely reporting section displays timely reporting information. Because timely information will help managers make decisions. Timely information can improve management performance.
- 3. Collection of materials. The element of aggregation means that information is presented briefly, but only includes the essentials so that the value of the information itself is not reduced. Its function is to supplement information in the decision-making process, since less time is required to analyze it, thereby increasing the efficiency of administrative work. Information is available in an aggregated nature. This can improve administrative performance.
- 4. Integration. Complementary elements show information indicating complexity and interdependence intervals

- 5. The relationship between one part and another. Its role is as a coordinator in controlling decision making. The benefits are real This is very useful when managers are faced with a situation where they have to make the right decision, and it will impact other departments/units.

The research team succeeded in conducting experiential or perceptual conceptual interviews with 85 electronic money users in South Surabaya District, Jambangan Province with the result that most of the respondents came from male employees who had a population of 39 or 45.88%, while women reached 46 or 54. 12%. And the answers given in the questionnaire received the following answers:
Question about;

a. Features of the accounting information system of scope (Broadscope),

No	Pernyataan	SS	S	TS	STS
1.	Your concern for information relating to future plans or events.	50	35		
2.	Information about possible future events.	25	60		
3.	Non-economic data, such as consumer satisfaction, employee attitudes, local government relations and consumer agents, threat of competition, etc.	23	45	15	
4.	Information on external factors, such as: economic conditions, customer growth, technological developments, etc.	25	15	45	
5.	Production-related non-financial data, such as production rate, customer service complaint rate, machine efficiency, company staff absenteeism, etc.	25	25	35	

Processed: A Team of Writers

There is a distribution of broadscope characteristics that are highly approved, there are several subsections that have been consider broadscope information characteristics to be

good and can improve performance, assume broadscope information characteristics are good but do not affect managerial performance

b. The timely influence of accounting management is a feature of (temporary) information systems.

No	Pernyataan	SS	S	TS	STS
6.	Information is requested upon request.	85			
7.	The information will be provided to me immediately after the processing is complete.	75	10		
8.	Reports are often presented regularly and periodically, for example: daily reports, weekly reports	65	20		

Processed: A Team of Writers

For timely information managers agree with what is expected. Good information that matches what is expected must be timely. However, managers also cannot tolerate

employees who do not do a good job of presenting reporting information.

c. Management Accounting Information System Verification Features (Aggregate).

No	Pernyataan	SS	S	TS	STS
9.	Information is provided across various departments or functional areas within an organization. You love the marketing department	85			
10.	Information about the impact of events over a period of time e.g. Monthly / Quarterly summary information	75	10		
11.	Information about the results of other activities / divisions in brief reports such as profit reports	50	35		
12.	Information on the results of activities in summary reports such as profit	40	15	30	
13.	Information in a suitable format for input into decision models such as profit growth analysis	40	25	10	10

Processed: A Team of Writers

Really needed is the aggregation (consolidation) of information using e-money information. This is because if the information is gathered properly, it will provide important input into the decision-making process, as the time required to evaluate the information is relatively short compared to the information that is still partial. In addition, the information presented is in a more concise form but still

covers important aspects so that it does not detract from the value of the information itself, which is much needed for e-money products. Because it takes less time to evaluate, it increases management efficiency.

d. Integration The impact of features of management accounting information systems (integration).

No	Pernyataan	SS	S	TS	STS
14.	Information about the impact of your decisions on the entire unit and the impact of the decisions of others in your area of responsibility.	85			
15.	Information on appropriate targets for activities in all areas of your unit.	85			
16.	Information relating to the impact of your decisions on the performance of your business unit.	60	25		

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Every e-money-based business requires information provided by various functional departments or areas such as: marketing, personnel and customers. This information

shows the complexities and interrelationships between one part and another.

e. Kinerja Manajerial

No	Pernyataan	SS	S	TS	STS
17.	Determine objectives	25	60		
18.	Collect and prepare information	55	30		
19.	Exchanging information with people in other parts of the organization to coordinate and adjust programs	40	15	15	15
24.	Assess and evaluate work plans		85		

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Information with a form of integration can improve managerial performance. Integrative properties or organizations provide a means of coordinating departments within sub-units or units within sub-units within an organization. The greater the number of sectors and business units in an organization, the greater the need for integration and information about the characteristics of SIAM (Budiarto, 2007). Information reflects the complexity and interrelationship between one part and another. That information. An integrative role as a coordinator to control various other decision making, managers need a reliable management accounting information system, integrity information (a unit) to be able to provide information needs in a timely and relevant manner to formulate effective policies, help managers overcome the complexity of tasks faced by high managerial performance. Siamese characteristics play an important role. SIAM is designed to provide highly complex information and not only aid in decision making within departments but also in interdepartmental coordination (Bowens and Abernethy, 2000).

5. Conclusion

The ongoing activities of a company or organization always face a performance related issue. For organizations, performance is a decisive factor that is very important to be able to grow and develop in an organization, so that almost all organizations use performance to measure the success and failure, the ability to manage the resources they have, to achieve the goals effectively. And efficiently. For companies, an individual's performance in the field is largely determined by the level of competence, professionalism and commitment to carry out every task he undertakes. A person's commitment to a company will be able to show a person's strength in recognizing their involvement in the company. Corporate commitment must be owned and fostered by everyone in the company, as this high level of commitment can create a sense of belonging to the company and ultimately improve one's performance.

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