

Moderation of Leadership Style: Management Accounting Information Systems and Management Control Systems on Managerial Performance

Edi Jusriadi^{1*}

^{1*} Universitas Muhammadiyah Makassar, Makassar City, 90221, South Sulawesi
Indonesia

Email

edijusriadi146@gmail.com*

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Abstract

This study aims to determine and analyze the effect of management accounting information systems and control systems on managerial performance with leadership style as a moderating variable at PT. Pa'baeng-baeng branch pawnshop. The data collection technique used in this research is the survey technique by distributing questionnaires and studying documentation. The population and samples used in this study were 30 respondents. The data analysis technique used is multiple linear regression analysis were processed using assistance Software SPSS26. This study indicates that the management accounting information system and control system have a positive and significant effect on managerial performance at PT. Pa'baeng-baeng branch pawnshop. These results suggest that the leadership style variable only weakens the influence of the management accounting information system and management control system on organizational performance at PT. Pa'baeng-baeng branch pawnshop. The company is expected to maintain and carry out its functions systematically so that the management accounting information system and management control system can run effectively. The company is also likely to continue improving managerial performance with variables other than the management accounting information system and control systems, such as performance measurement system variables, information technology, etc. For further researchers, this research is expected to be used as a reference to be used as material for research development by using other variables outside of this research and using more and more varied research indicators and adapted to the situation and condition of the object of study.

Keywords: Management Accounting Information System, Control System, Leadership Style, Managerial Performance

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Introduction

Increasing business competition requires companies to utilize existing capabilities as much as possible and increase the effectiveness in management (Hidayat et al., 2019; Arsyad et al., 2021). One of the factors that affect the effectiveness of leadership is managerial performance, which has a manager's skills in carrying out tasks based on company goals (Su et al., 2021). The success achieved by a company in achieving goals is very dependent on the performance of managers (Nasrun, 2018). This is because optimal managerial performance can be an added value in achieving the increased performance of an organization (Amir et al., 2021). Of course, organizational performance will be successful if it is supported by strong leadership in managing all company activities (Gangai & Agrawal, 2019). In implementing the management function, a sound management accounting information system and control system are needed (Dalimunthe et al., 2018).

Al-Okaily et al. (2020) suggested that the use of management accounting information systems is to produce information that managers can utilize to improve their performance. Output in accounting information includes special reports, product costs, customer costs, budgets, performance reports, and personal communications. Management accounting information systems are expected to help provide information as a basis for decision-making, especially for managers who aim to maintain the company's managerial performance (Sumaryati et al., 2020). Management requires a well-directed and well-integrated information system (Paré et al., 2015). Information systems are resources for companies that can provide the information needed by managers to control their activities, take advantage of opportunities, identify problems and select and implement the adaptation process appropriately so that the company is expected to achieve its goals well (Petter, 2013).

The use of a management control system is also an urgent matter for the company because it is a tool to monitor or observe the implementation of company management, which tries to direct the organization's goals within the company so that the performance carried out by the company's management can run more efficiently and smoothly (Cugueró-Escofet & Rosanas, 2013). In the management control system, employees are monitored or regulated to implement the company's organizational strategies and policies that will be accountable to company managers. These managers are responsible to stakeholders. Therefore, conceptually all employees in the company also have an essential role in achieving important goals in a company. It is often found that companies have good management control system standards but are not implemented correctly. The management controls designed will not positively impact the company (Otley, 2016). The management control system process requires good cooperation between superiors and subordinates; this collaboration is structured in a participatory manner and is recognized by managers in each department and responsibility center within the organization (Hopkin, 2018).

Leadership style is a behavioral norm used by a person when that person tries to influence the behavior of others (Xie et al., 2018). The leadership style applied by company leaders to manage their subordinates has an urgent role because it will significantly affect the organization's success in achieving its goals. This is by the contingency theory (Fiedler, 1958) proposed. This contingency theory explains that a person becomes a leader not only because of their characteristics but also because of several situational variables and interactions between leaders and subordinates (Safari & Saleh, 2020). In addition, the theory also explains that the high and

low work performance of a group is influenced by the motivational system of the leader and the extent to which the leader can control and influence a specific situation (Heller, 2019).

This study was conducted at PT Pegadaian, a State-Owned Enterprise (BUMN) engaged in financial services. This company manages credit services based on the law of liens. This study describes the level of income of PT. Pegadaian within the last five years (2016-2020), as described in table 1.

Table 1. Financial Report of PT. Pegadaian 2016-2020

Description	2016	2017	2018	2019	2020
Pendapatan	9.708.058	10.522.796	12.748.054	17.674.527	21.964.403
Gross profit	3.000.183	3.337.968	3.634.602	4.189.427	2.791.259
Net Profit	2.997.238	2.513.538	2.775.481	3.108.078	2.022.447

In table 1, it can be seen from the financial statements of PT. Pegadaian in 2020, which shows income reaching Rp. 21,964,403 (in Millions), with a net profit of Rp. 2,791,259 (in millions). It can be seen from 2016 that the income of PT. Pegadaian always increases but also expenses increase so that the net profit generated in 2017 and 2020 decreased even less than the profit in 2016 and 2019. This illustrates the managerial performance of PT. Pegadaian are less effective and efficient. This is certainly one of the inhibiting factors for PT. Pegadaian to become the best credit service provider company in Indonesia. Therefore, PT. Pegadaian is in dire need of sources of information and in overcoming problems that occur in the company, one of which is a management accounting information system. The management accounting information system is expected to help managers take steps and decisions quickly and accurately to overcome these problems, which will certainly have a positive impact on the company's managerial performance. So that this problem does not occur again in the future, PT Pegadaian needs a good management control system because the management control system is a system that has a function as a forum for planning targets to be achieved by the company in the future. Arranging activities, practicing, and supervising activities from the planned implementation to stay on track (Sumarsan, 2016).

This study is relevant to research conducted by (Lukas 2021; Nur Romadhani, 2016), which shows that management accounting information systems and control systems have a significant positive effect on managerial performance. Information technology also strengthens management accounting information systems and control systems on organizational performance. The moderating variable used is the difference between this study and that of Luke (2021). This study uses leadership style as a moderating variable; the reason is that the leadership style possessed by a manager can also assist managers in running management accounting information systems and management control systems. When managers direct their subordinates using management accounting information systems and control systems to achieve company goals, it is influenced by the manager's behavior. The importance of management accounting information systems and management control systems in supporting managerial performance with the support of leadership styles is the reason for the importance of this research.

This study uses contingency theory, often referred to as situational theory, because this theory suggests that leadership depends on the situation. The contingency model or approach was first proposed by Fiedler, (1958), who saw that influential groups rely on a match between the leader's style who interacts with his subordinates so that the situation becomes controlling and

influences the leader. Leaders try to influence group members about specific problems (Heller, 2019). Contingency theory explains that a leader's contribution to a successful performance by his group is determined by two things, namely the characteristics of the leader and various conditions and situations. To fully understand the effectiveness of leaders, both must be considered. Contingency theory for leadership sees it from the aspect of the problem (organization context). Fiedler (1958) says that there are two leadership variables, namely leader orientation and good situation. Leader orientation is concerned with whether leaders in an organization are relationship-oriented or task-oriented. A good condition is how the leader can control a problem, determined by three situation variables. The first is the Leader and Member Orientation, which describes the personal relationship between the leader and his members. The second is the task structure which is the level of the task structure assigned by the leader to be carried out by members of the organization. And the third is the position of power or the level of energy obtained by the organization's leader because of the place. Contingency theory is used to determine whether the management accounting information system and control system positively influence managerial performance. The contingency factor used in this study is leadership style. The leadership style factor will act as a moderating variable.

Management accounting information systems record and report an accounting activity or process that aims to produce financial information for managers and external parties in making decisions. Research (Febrianti & Fitri, 2020; Irawati & Ardianshah, 2018; Rumapea et al., 2018) reveals that if management accounting information systems are better, it will have a significant positive effect on improving managerial performance.

H1: Management accounting information system has a positive and significant effect on managerial performance

The management control system is a series of actions that guide the company's operations, which can realize organizational strategies and policies effectively and efficiently. Management control system helps the organization keep moving towards the desired goals. Management control system activities include planning, controlling, and fostering organizational operations by company plans and objectives. Therefore, a management control system is designed to ensure that an organization carries out its strategy effectively and efficiently through its managers. The management control system is an activity carried out in the organization on a regular and continuous basis. The management control system is critical to be used by top-level managers to catch conditions that are not conducive in the company and activities that are not effective and efficient (Yusuf, 2018). Research (Laswati, 2021; Tendean et al., 2018; Yusuf, 2018) finds that the management control system significantly positively affects managerial performance.

H2: The management control system has a positive and significant effect on managerial performance

Leadership style is a pattern of behavior shown by the leader in influencing other people or employees. This pattern of behavior can be affected by several factors such as values, assumptions, perceptions, expectations, and attitudes that exist in the leader (Satyawati & Suartana, 2014). Leadership style is one factor that influences management practices in using management

accounting information systems. Certain leadership styles, for example, leaders are friendly, accepting, relaxed, close, warm, supportive, harmonious, cheerful, open, loyal, trustworthy, polite, friendly, cooperative, honest, and kind, will have an impact on improving performance (Fiedler, 1967). The process of influencing others resulting from the leadership style can encourage and direct people to achieve goals, so the leadership style can also improve managerial performance.

H3: Leadership style can moderate the relationship between management accounting information systems and managerial performance

There are different types of leadership styles. Indicators of leadership style are paying attention to the needs of subordinates, sympathy for assistants, creating an atmosphere of mutual trust, having a friendly attitude, and growing the participation of associates in decision making (Yuniarti & Satya, 2019). A manager's leadership style will help managers run a management control system. When managers direct their employees by using a management control system to achieve company goals, it is also influenced by the manager's behavior, where leadership style is a variable that moderates the effect of the management control system on managerial performance (Hastuti, 2021). Influencing others resulting from the leadership style can encourage and direct people to achieve goals, so the leadership style can also improve managerial performance. Research conducted by Hastuti, (2021) found that leadership style does not strengthen the influence of the management control system on organizational performance.

H4: The leadership style can moderate the relationship between the management control system and managerial performance.

Research Design and Method

This research is quantitative-associative research with a survey approach. This study involved 30 employees at PT. Pegadaian Pa'baeng-baeng. This study uses primary data collected by distributing questionnaires to all respondents filled with several statements with four answer options that will give a weighted score (Strongly Agree = 4, Agree = 3, Disagree = 2, Strongly Disagree = 1). The data collected will be analyzed through four stages of testing. The first stage is to do a descriptive analysis. The second stage is to test the quality of the data, which consists of (validity test and reliability test). The third stage tests the classical assumption consisting of (test for normality, multicollinearity, and heteroscedasticity). The fourth stage is to try all the hypotheses proposed in this study and will be proven through a partial test and a coefficient of determination test.

Table 2. Measurement Variables

Variable	Code	Item / Construct	Major Reference
Information System Management Accounting	<ul style="list-style-type: none"> • ISMA.1 • ISMA.2 • ISMA.3 • ISMA.4 	<ul style="list-style-type: none"> • Broad Scope • Timeliness • Aggregation • Integration 	(Chenhall & Morris, 1986; Crosby et al., 1990; Granero, 2019; Napitupulu et al., 2018; Seidl et al., 2019; Vilches-Montero et al., 2018)
System Control Management	<ul style="list-style-type: none"> • SCM.1 • SCM.2 	<ul style="list-style-type: none"> • Programming • Budgeting 	(Hartini & Lestari, 2020; Mahulette et al., 2020; Sukma, 2021)

	<ul style="list-style-type: none"> • SCM.3 • SCM.4 • SCM.5 	<ul style="list-style-type: none"> • accounting • liability • supervising 	
Leadership style	<ul style="list-style-type: none"> • LS.1 • LS.2 • LS.3 • LS.4 • LS.5 • LS.6 • LS.7 • LS.8 • LS.9 • LS.10 	<ul style="list-style-type: none"> • Pleasant • Friendly • accept • near • warm • supporting • Harmonious • opening • friendly • honest 	(Amertadewi & Dwirandra, 2013; F. E. Fiedler, 1967; Hakim et al., 2016; Putri, 2014; Umami, 2020; Yuniarti & Satya, 2019)
Managerial Performance	<ul style="list-style-type: none"> • MP.1 • MP.2 • MP.3 • MP.4 • MP.5 	<ul style="list-style-type: none"> • Performance planning • Performance investigation • Performance coordinating • Performance evaluation • Supervisi performane 	(Astini et al., 2014; Mahoney, 1987; Nur Haryono & Setiawati, 2016; Nur Romadhani, 2016; Yustien, 2011)

Results and Discussion

Statistical Result

This study uses a questionnaire as a measuring tool in the research variables. Questionnaires were given to employees of PT. Pegadaian Pa'baeng-bang, totaling 30 questionnaires according to the number of samples in this study. The first stage of analysis in this research is to perform descriptive statistical analysis to provide an overview of the data used. Respondents' answers in the study will be interpreted in terms of the mean, maximum, minimum, and standard deviation values as presented in table 3.

Table 3. Descriptive Statistics

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
Information System Management Accounting	30	15	20	18.33	1.709
System Control Management	30	13	20	16.33	2.309
Leadership Style	30	30	40	34.83	4.111
Managerial Performance	30	15	20	17.37	2.456
Valid N (listwise)	30				

Source: Output SPSS, (2021)

Based on table 3, the management accounting information system variable has a mean value of 18.33 with a standard deviation of 1.709. The mean value is greater than the standard deviation, indicating that the management accounting information system variable has varied data and can describe the data well. The management control system variable has a minimum value of 13, a maximum value of 20, a mean value of 16.33, and a standard deviation of 2,309. The mean value is greater than the standard deviation, indicating that the management control system variable has varied data and can describe the data well. The leadership style variable has a minimum value of 30, a maximum weight of 40, a mean value of 34.83, and a standard deviation of 4,111. The mean value is greater than the standard deviation, indicating that the leadership style

variable has varied data and can describe the data well. The managerial performance variable has a minimum value of 15, a maximum value of 20, a mean value of 17.37, and a standard deviation of 2.456. The mean value is greater than the standard deviation, indicating that the managerial performance variable has varied data and can describe the data well.

Table 4. Validity and Reliability Test Results

Variable	Instrument	r-calculated	Cronbach Alpha	Result
Information System Management Accounting	ISMA.1	0.674	0.753	Valid and reliabel
	ISMA.2	0.729		Valid and reliabel
	ISMA.3	0.862		Valid and reliabel
	ISMA.4	0.685		Valid and reliabel
	ISMA.5	0.604		Valid and reliabel
System Control Management	SCM.1	0.630	0.721	Valid and reliabel
	SCM.2	0.893		Valid and reliabel
	SCM.3	0.856		Valid and reliabel
	SCM.4	0.781		Valid and reliabel
	SCM.5	0.587		Valid and reliabel
Leadership Style	LS.1	0.738	0.916	Valid and reliabel
	LS.2	0.915		Valid and reliabel
	LS.3	0.516		Valid and reliabel
	LS.4	0.810		Valid and reliabel
	LS.5	0.850		Valid and reliabel
	LS.6	0.909		Valid and reliabel
	LS.7	0.426		Valid and reliabel
	LS.8	0.738		Valid and reliabel
	LS.9	0.825		Valid and reliabel
	LS.10	0.825		Valid and reliabel
Managerial Performance	MP.1	0.690	0.778	Valid and reliabel
	MP.2	0.746		Valid and reliabel
	MP.3	0.759		Valid and reliabel
	MP.4	0.690		Valid and reliabel
	MP.5	0.879		Valid and reliabel

Source: Output SPSS, (2021)

The second stage tests the validity by comparing the calculated r-value with the r-table value. In obtaining the r-table, it is necessary to know the degree of freedom (df); thus, the degree of freedom (df) = n-2; in this case, n is the number of samples. Can calculate the magnitude of the df value as 30 - 2 or df = 28 with an alpha of 0.05 (5%) the r table value is 0.361. The validity and reliability tests results, as shown in Table 4, indicate that all statement items used in this study have an r-count value > from the r-table value of 0.361 while the Cronbach Alpha value is > 0.60. These results concluded that the statement items on all variables were declared valid and reliable.

The third stage is to perform a normality test to determine whether the dependent and independent variables have a normal distribution or are close to normal in the regression model. If the significant Asymp Sig (2-tailed) is more than 0.05, then we can say that the data is usually distributed.

Table 5. Normality Test Results

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.07288884
Most Extreme Differences	Absolute	.151
	Positive	.134
	Negative	-.151
Test Statistic		.151
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Table 6. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	Information system management accounting	.851	1.176
	System Control Management	.881	1.135
	Leadership Style	.916	1.092

Source: Output SPSS, (2021)

Based on table 5, it is known that the data is usually distributed even though it has a low value on Asymp. Sig. (2-tailed) which is equal to 0.200. In this case, explain that Asymp. Sig. (0.200) > alpha (0.05) so that it is declared to have met the assumption of normality. The multicollinearity test was carried out using the Variance Inflation Factor (VIF) and the Tolerance value with the following decision-making criteria. There is no multicollinearity problem if the VIF value is < 10 and the tolerance value is > 0.1. The data has multicollinearity problems if the VIF value is > 10 and the tolerance value is < 0.1. The multicollinearity test results in table 6 show that the VIF value of the independent variable and the moderating variable has a higher value. It is smaller than ten and has a tolerance value (TOI) of not less than 0.1, so we can conclude that all of these variables do not experience multicollinearity problems.

The next step is to do a heteroscedasticity test using the Glejser test, with the test criteria being that there is no heteroscedasticity problem in the data. If the sig value > 0.05 alpha level or the data has heteroscedasticity problems, the sig value < alpha level of 0.05. The results of the heteroscedasticity test in table 7 show that the significance value of the independent variable and the moderating variable has a value of 0.473, 0.139, and 0.137 respectively > alpha 0.05, so that can conclude that the data is homoscedastic or does not experience heteroscedasticity problems.

Table 7. Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.439	2.366		.608	.548
	Information System Management Accounting	.058	.080	.143	.729	.473
	System Control Management	.089	.058	.294	1.526	.139
	Leadership Style	-.049	.032	-.289	-1.533	.137

Source: Output SPSS, (2021)

The fourth stage is to test the hypothesis by looking at multiple linear regression testing results. This test is used to calculate the estimation parameters and see whether or not there is a relationship between the independent variable and the dependent variable and the effect of the moderating variable on the relationship between the independent variable and the dependent variable with a level of 0.05 or 5%.

Table 8. Multiple Linear Regression (Equality 1)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.405	8.788		1.525	.009
	Information System Management Accounting	.201	.297	.140	2.675	.005
	System Control Management	.188	.216	.177	2.871	.001
	Leadership Style	-.080	.199	-.134	-.674	.506

a. Dependent Variable: managerial performance

Source: Output SPSS, (2021)

Based on the results of the regression test in table 8, the results of the regression equation in the study are formulated as follows:

$$Y = \alpha + \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \varepsilon$$

$$Y = 13.405 + 0.201 X_1 + 0.188 X_2 - 0.080 Z + \varepsilon$$

Based on the first multiple regression equation, the value of = 13,405 is positive, meaning that if the management accounting information system, management control system, and leadership style are constant, managerial performance will increase. The value of 1 0.201 implies that the management accounting information system positively affects organizational performance. If the management accounting information system is improved, the organizational performance will increase, assuming the management control system and leadership style remain. The value 2 is 0.188 (positive), meaning that the management control system positively affects managerial performance. If the control system is improved, organizational performance will also increase, assuming the management accounting information system and leadership style remain. The value 3 is -0.080 (negative), meaning that leadership style negatively affects managerial performance.

Table 9. Multiple Linear regression (Equality 2)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	32.740	10.393		1.400	.037
	Information System Management Accounting	.109	.281	.080	2.387	.024
	System Control Management	.010	.204	.011	2.051	.028
	Leadership Style	-.142	.123	-.232	-1.155	.308
	ISMA*LS	-.016	.007	-.530	.996	.328
	SCM*LS	-.006	.006	-.096	.892	.380

a. Dependent Variable: Managerial Performance

Source: Output SPSS, (2021)

Based on the regression results in table 9, the regression equation model in this study is formulated as follows:

$$Y = \alpha + \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 X_1 * Z + \beta_5 X_2 * Z + \varepsilon$$

$$Y = 32.740 + 0.109 X_1 + 0.10 X_2 - 0.142 Z - 0.016 X_1 * Z - 0.003 X_2 * Z + \varepsilon$$

The constant value, worth 32,740 (positive), can be interpreted as the management accounting information system, management control system and leadership style are regular or fixed, the managerial performance will be positive. The regression coefficient value for management accounting information systems is 0.109 (positive), which means that if the implementation of management accounting information systems in a company is getting better, then managerial performance will increase. The regression coefficient value of the management control system is 0.10 (positive), which means that if the management control system is getting better, the managerial performance will increase. The regression coefficient of moderating management accounting information system on organizational performance moderated by leadership style is -0.016 (negative), meaning that leadership style does not affect the relationship between management accounting information system and managerial performance. The regression coefficient of moderating management control system on organizational performance moderated by leadership style is -0.003 (negative), meaning that leadership style does not affect the relationship between the management control system and managerial performance.

Next is to do a t-test (partial) to see the relationship between variables, as shown in table 10.

Table 10. T-Test Results (Partial Test)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	32.740	10.393		1.400	.037
	Information System Management Accounting	.109	.281	.080	2.387	.024
	System Control Management	.010	.204	.011	2.051	.028
	Leadership Style	-.142	.123	-.232	-1.155	.308
	ISMA*LS	-.016	.007	-.530	.996	.328
	SCM*LS	-.006	.006	-.096	.892	.380

a. Dependent Variable: Managerial performance

Source: Output SPSS, (2021)

Table 11. Summary of Hypothesis Testing Results

No	Variable	t-hitung	Sig	Hypothesis
1	Information System Management Accounting (H1)	2.387	.024	Accepted
2	System Control Management (H2)	2.051	.028	Accepted
3	ISMA*LS (H3)	.996	.328	Rejected
4	SCM*LS (H4)	.892	.380	Rejected

Source: Output SPSS, (2021)

Next is to test the coefficient of determination (R^2) to measure how far the model can explain the variation of the dependent variable. The correlation coefficient (R) is 0.707, meaning that there is a strong relationship between the independent and dependent variables because it is

close to 1. The coefficient of determination (R) is 0.500, meaning that the contribution of the independent variable explains or affects the dependent variable by 50%, while other variables outside the model influence the remaining 50%.

Table 12. Coefficient of Determination Test (R²) equation 1

Model Summary^b

Model	R	R-Square	Adjusted R-Square	Std. Error of the Estimate
1	.707a	.500	.187	2.887
a. Predictors: (Constant), Leadership Style, System Control Management, Information System Management Accounting				
b. Dependent Variable: Managerial Performance				

Source: Output SPSS, (2021)

Table 13. Coefficient of Determination Test (R²) equation 1

Model Summary^b

Model	R	R-Square	Adjusted R-Square	Std. Error of the Estimate
1	.697a	.486	.101	2.534
a. Predictors: (Constant), SPM*GK, SIAM*GK, leadership style , system control management, Information system management accounting				
b. Dependent Variable: managerial performance				

Source: Output SPSS, (2021)

The value of R² decreased, namely 0.50 or 50% to 0.486 or 48.6%. Thus, it can be concluded that the presence of a leadership style variable (moderation variable) only weakens the relationship between management accounting information systems and management control systems on managerial performance.

Discussion

Management accounting information system is a series of systems that record and report an accounting activity (process) that aims to produce financial information for managers in terms of decision making as a condition for implementing management functions. This study indicates that the management accounting information system has a positive and significant effect on consumer purchasing decisions. The results of this study are reinforced by contingency theory which is used to determine the level of need for information. Management accounting information systems are closely related to contingency theory because management accounting information systems are very dependent on situational factors that are interdependent on certain conditions. Based on the conditions at PT. Pegadaian Pa'baeng-baeng, it is known that the management's need for management accounting information is very high because it will use the data obtained in the management accounting information system in making decisions for the leadership of PT. Pegadaian Pa'baeng-baeng as one of the requirements in carrying out management functions. The relationship between management accounting information systems and contingency theory can improve managerial performance at PT. Pa'baeng-baeng branch pawnshop. The results of this study are in line with research conducted by (Febrianti & Fitri, 2020; Irawati & Ardianshah, 2018; Rumapea et al., 2018), which says that management accounting information systems have a positive and significant effect on managerial performance.

The management control system is a series of actions that guide the company's operations, which can realize organizational strategies and policies effectively and efficiently. Management

control systems help the organization keep moving towards the desired goals. Management control system activities include planning, controlling, and fostering organizational operations following company plans and objectives. Therefore, a management control system is designed to ensure that an organization carries out its strategy effectively and efficiently through its managers. The results showed that the management control system had a positive and significant effect on managerial performance. The results of this study are reinforced by the contingency theory, which argues that the management control system depends on the organizational context in which the management control is implemented. The management control system depends on the situational factors present in each situation. It is known that the condition of implementing the management control system at PT. Pa'baeng-baeng branch pawnshop, very effective and efficient. Because the management control system activities, which include planning and controlling the company's operations, are following the company's plans and objectives. The relationship between the management control system and the contingency theory can improve managerial performance at PT. Pa'baeng-baeng branch pawnshop. This research is in line with a study conducted by (Laswati 2021; Tendean et al., 2018; Yusuf, 2018) which says that the management control system has a positive and significant effect on managerial performance.

Leadership style is a pattern of behavior shown by the leader in influencing other people or employees. This pattern of behavior can be affected by several factors such as values, assumptions, perceptions, expectations, and attitudes that exist within the leader. The results showed that leadership style did not affect the relationship between management accounting information systems and managerial performance. The third hypothesis test, leadership style involves the relationship between management accounting information systems and organizational performance, is rejected. These results state that the leadership style variable only weakens the influence of management accounting information systems on managerial performance at PT. Pa'baeng-baeng branch pawnshop. One of the causes of the leadership style does not strengthen the power of the management control system on organizational performance, namely the leadership of PT. Pegadaian Pa'baeng-baeng Branch leads the company based on individual characteristics within him, not based on situational factors and interactions between leaders and employees. In addition, the object of this research is only limited to one Pegadaian office, so it is possible to produce different results if the research is conducted on all Pegadaian offices in Makassar city so that the results can be generalized. The results of this study contradict the contingency theory expressed by Fiedler, (1958) which states that no one type of leadership is effective in all situations. Three dimensions describe a practical leadership situation: position power, job structure, and the relationship between leader and subordinates. The results of this study follow research conducted by (Arifah, 2022) which says that leadership style does not strengthen the influence of management accounting information systems on managerial performance.

There are different types of leadership styles. Indicators of leadership style are paying attention to the needs of subordinates, sympathy for aides, creating an atmosphere of mutual trust, having a friendly attitude, and growing the participation of associates in decision making. Influencing others resulting from the leadership style can encourage and direct people to achieve goals, so the leadership style can also improve managerial performance. The results showed that

the leadership style did not affect the relationship between the management control system and organizational performance. The fourth hypothesis test, leadership style impacts the relationship between the management control system and managerial performance, is rejected. These results indicate that the leadership style variable only weakens the influence of the management control system on organizational performance at PT. Pa'baeng-baeng branch pawnshop. In this study, one of the causes of leadership style does not strengthen the power of the management control system on managerial performance, namely the leadership of PT. Pegadaian Pa'baeng-baeng Branch leads the company based on individual characteristics within him, not based on situational factors and interactions between leaders and employees. In addition, the object of this research is only limited to one Pegadaian office, so it is possible to produce different results if the research is conducted on all Pegadaian offices in Makassar city so that the results can be generalized. The results of this study contradict the contingency theory expressed by Fiedler, (1958) that no one type of leadership is effective in all situations. Three dimensions describe a practical leadership situation: position power, job structure, and the relationship between leader and subordinates. The results of this study follow research conducted by (Nguyen et al., 2017) which says that leadership style does not strengthen the influence of management control systems on managerial performance.

Conclusions

This study indicates that the management accounting information system and control system have a positive and significant effect on managerial performance at PT. Pegadaian Pa'baeng-baeng. These results suggest that the leadership style variable only weakens the influence of the management accounting information system and management control system on organizational performance at PT. Pegadaian Pa'baeng-baeng. The company is expected to maintain and carry out its functions systematically so that the management accounting information system and management control system can run effectively. The company is also likely to continue improving managerial performance with variables other than the management accounting information system and control systems, such as performance measurement system variables, information technology, etc. For further researchers, this research is expected to be used as a reference to be used as material for research development by using other variables outside of this research and using more and more varied research indicators and adapted to the situation and condition of the object of study.

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