

Role Conflict' Weaken The Influence Of 'Management Accounting Information Systems' On 'Managerial Performance'

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Abstract

A company certainly does not expect the occurrence of poor manager performance. The purpose of this study is to find a solution to the lack of good managerial performance by using a management accounting information system, and an effort to prevent things from happening that weaken the influence of the accounting information system on managerial performance, namely role conflict. The population in this study were managers at all levels at PT Bank Mandiri (Persero) Tbk. in the city of Bandung. The data was processed using moderated regression analysis, the results showed that role conflict was able to negatively moderate the influence of the management accounting information system on managerial performance.

Keywords

Management accounting information system' role conflict', managerial performance'

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Introduction

Many studies related to management accounting systems and performance have been carried out, the performance can be in the form of employee performance, manager performance or financial performance or organizational performance. Research conducted, among others, by (Ajibolade, 2013; Christina, 2010; Kasravi, Ghasemi, & Zadeh, 2017; Syam, 2018) succeeded in proving that the management accounting system had an effect on managerial performance, while (Sigilipu, 2013; Siregar, 2018) found that the management accounting system had no effect on managerial performance. The inconsistency of the research results is often anticipated by using moderating variables in the form of individual characteristics. Several studies have been conducted using moderating variables that strengthen the relationship between management accounting information systems and performance, such as personality, one's attitude and motivation. In fact, in an organization apart from reinforcing factors, there are also things that weaken the relationship between management accounting information system (MAIS) and managerial performance, such as job stress, dissatisfaction, and role conflicts. This study uses role conflict as a variable that interferes with or weakens the influence of MAIS on performance, it is hoped that things can be thought of that can avoid role conflict, so that MAIS can play a role in helping management to improve its performance. Someone who feels confident about his role will certainly do the work in accordance with the role that has been set. Lawler (1977) argues that information about an organization's mission and performance is needed for individuals who know how to act. The clearer the individual's role in the work, the more effective the work he does and improve managerial performance. Lack of information and clarity of roles and tasks for people in their work roles can lead to stressful situations and tend to lead to conflict and ultimately reduce performance.

Theoretical Framework

MAIS viewed from a traditional perspective is a system used to improve economic performance arising from the use of resources economically and efficiently (Waterhouse & Tiessen, 1978). In line with this, (Johnson & Kaplan, 1987a, 1987b) said that the main purpose of MAIS is to prepare product cost information and increase efficiency in the use of labor and materials. Traditional MAIS adopts practices and techniques such as 'standard costing' and 'flexible budgeting' for cost control, 'cost allocation and product cost measurement; analysis for decision making; measuring profits, contributions and monitoring performance; the system is fully integrated with the external financial reporting system (Hansen, Mowen, & Guan, 2009).

The rapidly growing business world causes complex global competition to make MAIS no longer able to meet the needs of a wider range of information, including non-financial information, which is more timely, less aggregated and more reflective of organizational strategy and goals (Johnson & Kaplan, 1987b; Kaplan & Norton, 1992). MAIS and organizational strategy are closely related to each other, the process of formulating, making strategic decisions and implementing strategies in organizations is carried out using MAIS, especially strategic cost management (Atkinson et al., 2012). Many researchers believe that to be successful in competitive advantage, it is important to have a clear organizational strategy. Therefore, we need an information system whose characteristics are able to support the desired strategy, such as MAIS.

MAIS that is able to support management in carrying out its responsibilities has four characteristics that must be met, namely: broad scope, timeliness, aggregation and integration. Broad scope is information that usually includes economic and non-economic aspects, timelines have two dimensions, namely reporting frequency and speed in providing reports, aggregation is concise information but still contains important things so that it does not reduce the value of information, integration is information that reflects there is coordination between one part and another (Chenhall & Morris, 1986). MAIS can be used to 'plan budgets and provide feedback' at the time of its implementation which in turn can be used to improve the performance of budget makers. This is in accordance with the research of Pedroso, Gomes, and Yasin (2020) who found that management accounting system directly affects performance of managers and organizations. The above description can be formulated in the hypothesis H1: 'Management accounting system has an effect on managerial performance'

Role conflict'

Role conflict arises when an individual has two or more roles that must be performed at the same time. Robbins and Judge (2008) say that role conflict is a situation when individuals are faced with different role expectations. Role conflict can also occur because someone has more than one conflicting role (Winardi, 2004). Carnicer et al. (2004) shows that role conflict is a form of simultaneous pressure in the workplace so that the fulfillment of one role is more difficult than the other. Role conflict is a psychological symptom that can cause discomfort and can potentially reduce work motivation so that it can result in a decrease in overall performance. Robin (2002) states that conflict in organizations occurs because of the inability to adapt to the environment and differences in 'status, goals, values and 'perceptions. The existence of conflict in the organization shows several things, including: weaknesses in the organization, leaders who manage poorly, failed communication, lack of openness, lack of trust between employees and leaders. Previous studies have shown that multiple roles have a detrimental impact on organizations with the emergence of role conflict (Abernethy & Stoelwinder, 1995; Amason et al., 1995; Comerford & Abernethy, 1999). Role conflict in the organization can cause job stress, role stress and uncertainty in the work context will cause job dissatisfaction which in turn will increase tension, reduce organizational commitment and increase the tendency to move to other organizations which ultimately causes feelings of discomfort when in the work environment (Lambert, Hogan, & Barton, 2003). However, according to Robbins and Judge (2008) conflicts in organizations can improve work rhythms, make work completed quickly and increase employee discipline in a positive way. The formulation of the hypothesis that can be built from the description is, H2: 'role conflict affects managerial performance'.

Managerial Performance

Managers of an organization can have many roles, including being a role model for subordinates, someone who has a role in formulating strategies, discussing new things, finding solutions to problems, and someone who contributes to generating company revenues to create sustainability and growth. Good managers have different definitions from one organization to another. I think a good manager is a facilitator who helps everyone to align with company goals, trains to reach new levels and new goals every day, treats people with respect, ensures that employees have a great experience while working in the organization. Seeing the importance of the role of managers, an organization definitely needs managers with good performance. Stoner, Freeman, and Gilbert (1995) said that the effectiveness and efficiency of managers in carrying out their work to achieve organizational goals is a measure of manager performance. Managers' activities in carrying out management principles, namely planning, investigating, coordinating, evaluating, monitoring, staffing, negotiating, and representing according to Mahoney, Jerdee, and Carroll (1963) are a reflection of the manager's performance. Manager's performance is usually measured by the manager concerned because it is abstract and complex. Managers in carrying out their work require accurate and relevant information; this information is generated by a MAIS within an organization. MAIS depend on contextual factors within the organization (Otley, 1980) therefore, the MAIS is designed according to the conditions of an organization and the users of the system. Role conflict in this study is something that is perceived by the individual and MAIS as a condition, that interacts with each other to influence behavior and will shape performance. The third hypothesis can be formulated as follows: H3, 'role conflict is able to moderate the effect of 'management accounting information systems' on 'managerial performance.

Research methodology

Several branches of PT Bank Mandiri (Persero) Tbk in Bandung City are the research locations, and their managers are a population of eighty people. The instrument developed by Chenhall and Morris (1986) consists of nineteen questions used to measure the MAIS. Nine questions created by Rizzo, House, and Lirtzman (1970) were used to measure role conflict. While managerial performance is measured by the instrument Mahoney et al. (1963) which also consists of nine questions. The data obtained were processed using moderated regression analysis.

Result and Discussion

Pearson's product moment and Cronbach's Alpha were used to test the validity and reliability. All question items are valid with R count above the critical point and also reliable because the coefficients are also above the critical point. The classical assumption test shows that the data for the three variables are normally distributed, there is no multicollinearity and heteroscedasticity. The results of data processing can be seen in the following tables.

Tabel 1

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,431 ^a	,186	,165	4,81347

a. Predictors: (Constant), 'role conflict' (Z), 'management accounting information system' (X)

Tabel 2

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	404,384	2	203,142	8,730	,000 ^b
	Residual	1784,972	77	22,168		
	Total	2189,356	79			

a. Dependent Variable: 'managerial performance' (Y)

b. Predictors: (Constant), X,Z, 'role konflik' (Z), 'management accounting information system' (X)

Tabel 3

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,158	3,868		5,732	,000
	'management accounting information system' (X)	,162	,047	,356	3,385	,002
	'role conflict' (Z)	-,179	,097	-,187	-1,802	,075

a. Dependent Variable: 'managerial performance' (Y)

Tables 1, 2 and 3 shows that the models related to the MAIS and 'role conflict' effect on managerial performance are fit, while the role conflict itself in Table 3 has no effect on managerial performance.

Tabel 4Moderated Regression Analysis Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,528 ^a	,279	,250	4,55390

a. Predictors: (Constant), XZ, 'management accounting information system' (X), 'role conflict' (Z)

b. Dependent Variable: 'managerial performance' (Y)

Tabel 5ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	611,159	3	203,053	9,839	,000 ^b
	Residual	1574,092	76	20,740		
	Total	2185,251	79			

a. Dependent Variable: 'managerial performance' (Y)

b. Predictors: (Constant), moderating XZ, 'management accounting information system' (X), 'role conflict' (Z)

Tabel 6Hasil Regresi Moderasi Coefficients^a

Model		Unstandardized Coefficients	Std. Error	Standardized Coefficients	T	Sig.
1	(Constant)	21,464	3,671	Beta	5,850	,000
	'management accounting information system' (X)	,156	,047	,340	3,440	,001
	'Role conflict' (Z)	-,141	,093	-,149	-1,510	,134
	'moderating' XZ	-1,565	,494	-,312	-3,165	,003

a. Dependent Variable: 'managerial performance' (Y)

Tables 4, 5, and 6 show that role conflict is a pure moderation on the effect of management accounting information systems on managerial performance with a negative beta. This means that role conflict weakens the influence of management accounting information systems on managerial performance.

Discussion

This study found that role conflict has a negative effect on the relationship between MAIS and 'managerial performance, meaning that role conflict is a moderating variable that weakens the relationship between MAIS and 'managerial performance'. Role conflict can also be experienced when internalized values, ethics or personal standards conflict with the expectations of others (Kreitner & Kinicki, 2005). Managers who face high role conflict show that they feel there is a mismatch between their expectations and the roles they perform. Managers who have high role conflict will tend to decrease their ability when carrying out managerial functions, especially those related to planning, coordinating, controlling and other managerial functions within the company. Managers who experience role conflict will be confused in using SIAM according to their role so that it will weaken their performance. This is in accordance with the statement of

Hochwarter, Amason, and Harrison (1995) that high role conflict causes low acceptance of information. This study also supports research conducted by (McCormick, 2007; Reuver, 2006) which found that role conflict affects employee performance.

Conclusions and suggestions

The results showed that:

1. 'Management accounting information system' has an effect on 'managerial performance'. This means that changes in the value of 'management accounting information system' can be used to predict changes in 'managerial performance'.

2. Role conflict is a pure moderator that weakens the relationship between 'management accounting information systems' and 'managerial performance'. This means that the higher the role conflict experienced, the weaker the influence of 'management accounting information system' on managerial performance will be.

Suggestions that can be given are the need to establish clear job descriptions for every manager at all levels, affirm ethical conduct in all activities in the company, so as to prevent role conflicts. Further research should also use other variables that weaken the influence of SIAM on managerial performance such as work stress, conflicts between employees, task complexity and so on, so that this can be prevented from happening in the company

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