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THE INFLUENCE OF TOTAL QUALITY MANAGEMENT (TQM) AND CHARACTERISTICS OF MANAGEMENT ACCOUNTIG INFORMATION SYSTEMS ON MANAGERIAL PERFORMANCE

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Abstract : Managerial performance is one of the things that can drive the success of a company's goals. There are several things that can affect and improve managerial performance including total quality management and management accounting information systems. The application of total quality management will help the managerial role to further improve its performance so that it can be carried out properly. In addition, the existence of an available management accounting information system will support the control and decision-making process of a manager. This study aims to determine the effect of total quality management and the characteristics of management accounting information systems on managerial performance at PT. So Good Food Jakarta Branch. Application of total quality management and management accounting information systems at PT. The So Good Food Jakarta Branch has been running and is well available, but there needs to be improvement so that the implementation of total quality management and management accounting information systems can run optimally. The method in this study was to conduct a questionnaire survey with an ordinal scale form to 40 respondents from PT. So Good Food Jakarta Branch, then data processing is carried out using SEM-PLS data analysis techniques and is designed with a quantitative approach to descriptive analysis and verification. The results of this study are expected to be a solution to problems related to managerial performance at PT. So Good Food Jakarta Branch. The results of this study prove that: (1) total quality management has an effect on managerial performance, (2) the characteristics of management accounting information systems have an effect on managerial performance

Keywords : Total Quality Management, Characteristics of Management Accounting Information Systems, Managerial Performance.

INTRODUCTION

Everyone is important to understand the meaning of management, its functions and elements. Management has a focus on productivity growth and development. In its historical development, management theory has always centered on a series of activities and productivity carried out in achieving organizational goals, according to the vision and mission of the organization concerned (Diwyarthi *et al.*, 2022). Performance in a good organization will certainly be supported through good managerial skills from top managers and managers at lower levels (Masni and Zulfaidah, 2021). Effective managerial performance shows leaders who can motivate their co-workers and subordinates to always be careful and keep working according to the rules that exist in the company. Good and effective managerial performance is able to achieve goals according to the company's targets, and can achieve the vision and mission that has been set, this means that management has done good things for the smooth running and success of the company (Diwyarthi *et al.*, 2022).

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In the current era of global competition, companies must be able to compete and excel in order to survive and develop for the better by producing the best quality. To produce the best quality, it is necessary to make regular efforts to improve human capabilities, processes and the environment. The best way to consistently improve the capabilities of these components is to implement total quality management. The application of total quality management can provide several benefits for companies, including increasing profits and the competitiveness concerned (Rusmawati, et al 2021).

total quality management is the most important part in every management strategy and is the goal of the organization, namely by developing and increasing capabilities in providing quality goods or services. The success of a quality product or service that can be accepted by the market, one of which is influenced by the quality of the product or service (Sudarmanto *et al.*, 2022). Then that the quality of a product or service cannot be separated from company processes, and also cannot be separated from company effectiveness, and company effectiveness cannot be separated from reliable leaders (Harahap *et al.*, 2023)

Then Azhar Susanto (Yosep and Indriasih, 2020: 72)said that the management accounting information system in presenting information must be precise and accurate, this is because the management accounting information system is closely related to the managerial performance that will be produced, therefore the management accounting information system has a role important in terms of facilitating efforts to control costs, measure and increase productivity, and design production processes to be even better. In addition, Azhar Susanto (Masni and Zulfaidah, 2021: 2) said that improving this information has an impact on increasing the understanding that organizational managers have in responding to any changes from within and from outside the corporate environment quickly and accurately.

According to Masni and Zulfaidah (2021: 62) the characteristics of a management accounting information system can produce useful information for managers in an organization in terms of decision making which can ultimately improve managerial performance for an organization. If managers use a management accounting system then managers can do things even better in carrying out their duties and can improve their performance.

H1: Total Quality Management has an influence on Managerial Performance
H2: Characteristics of Management Accounting Information Systems have an influence on Managerial Performance

METHODS

In this study, all variables use ordinal data. Sources of data used in this study are secondary data and primary data (Duli, 2019). The data collection method is to distribute 40 questionnaires to employees of PT. So Good Food Jakarta Branch. The sampling technique in this study was to use simple random sampling. This research uses validity test and reliability test. This study uses descriptive methods and verification methods with data analysis techniques using SEM-PLS..

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RESULTS AND DISCUSSION

Total Quality Management

The total quality management variable is measured using nine dimensions including focus on customers, obsession with quality, scientific approach, long-term commitment, teamwork, continuous system improvement, education and training, controlled freedom, and unity of purpose. This dimension is a reflective dimension. The estimated results of the parameter measurement model for this variable can be proven in the following figure:

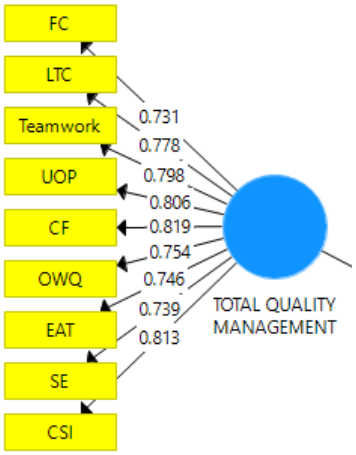

Figure 1: Total Quality Management Path Diagram
Source: data processed by SEM-PLS (2023)

From the total quality management path diagram above, it can be seen that the values contained in each indicator are generated through dimensions derived from reflective total quality management. The results of calculating the total quality management measurement model are as follows

Table 1: Calculation results of the Total Quality Management Measurement Model

Item	Loading Factor	Indicator Reliability	t-statistic	p-value
Focus on customers	0,731	0,72	6,527	0
Obsession with quality	0,754	0,742	8,961	0
Scientific approach	0,739	0,736	8,697	0
Long term commitment	0,778	0,765	8,197	0
Teamwork	0,798	0,802	11,953	0
Continuous system improvment	0,813	0,803	9,385	0
Education and training	0,746	0,739	8,795	0

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Controlled freedom	0,819	0,819	13,165	0
Goal unity	0,806	0,786	8,967	0
Average Variance Extracter (AVE)		0,603		
Composite Reliability (CR)		0,932		

Source*:* data processed by SEM-PLS (2023)

Based on the Outer Loading of the reflective construct measuring total quality management in the table above, all values are above 0.5. The results of the calculation of the total quality management measurement model above show that the customer focus dimension has a loading factor value of 0.731 with a significance (p=0.000) at a 5% significance level. Then, the dimension of obsession with quality has a loading factor value of 0.754 with a significance (p = 0.000) at a 5% level of significance. Likewise, the dimensions of the scientific approach have a loading factor value of 0.739 with a significance (p=0.000) and a 5% significance level. Next is the dimension of long-term commitment. Teamwork and continuous system improvement have loading factor values of 0.778, 0.798 and 0.813 respectively with a significance (p=0.000) and a 5% significance level. Then for the dimensions of Education and training, controlled freedom, and unity of purpose, each has a loading factor value of 0.746, 0.819, and 0.806 with a significance (p=0.000) and a significant level of 5%. So that the AVE value obtained is 0.603 which is above the minimum level required, namely 0.5. So the composite reliability value is 0.932 which is above 0.7 which shows that the total quality management construct has a good level of internal consistency realibility.

Characteristics of Management Accounting Information Systems

Variable characteristics of management accounting information systems are measured using 4 dimensions, namely: broadscope, timeliness, aggregation, and integration. This dimension is a reflective dimension. The parameter estimation results for this variable measurement model are shown in the figure below:

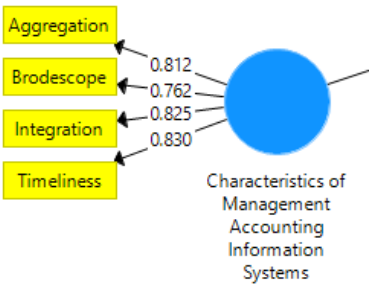

Figure 2: Path Diagram of Management Accounting Information System Characteristics
Source*:* data processed by SEM-PLS (2023)

From the path diagram of the characteristics of the management accounting information system above, it can be seen that the value of the characteristics of the management accounting information system contained in each indicator is generated through dimensions derived from reflective. The results of calculating the characteristics of the management accounting information system measurement model are as follows:

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Table 2: Calculation Results of the Management Accounting Information System Characteristics Model

Item	*Loading Factor*	*Indicator Reliability*	t-statistic	p-*value*
Broadscope	0,762	0,745	6,955	0
Timeliness	0,83	0,824	15,354	0
Aggregation	0,812	0,812	11,053	0
Integration	0,825	0,822	10,312	0
Average Variance Extracter (AVE)		0,652		
Composite Reliability (CR)		0,882		

Source*:* data processed by SEM-PLS (2023)

Based on the Outer Loading of the reflective construct of the characteristics of the management accounting information system, all are above 0.5. The broadscope dimension has a loading factor value of 0.762 with a significant (p=0.000) and 5% significance level. Then for the timeliness dimension it has a loading factor value of 0.830 with a significance (p = 0.000) and a significant level of 5%. Then for the aggregation dimension it has a loading factor value of 0.812 with a significant (p = 0.000) and a significant level of 5%. and for the integration dimension it has a loading factor value of 0.825 with a significance (p-0.000). So that the AVE value obtained is 0.652 which is above the minimum level required, namely 0.5. Then the value of composite reliability is equal to 0.882 which is above 0.7 which shows that the characteristic construct of the management accounting information system has a good level of internal consistency reliability.

Managerial Performance

Managerial performance variables are measured using 8 dimensions, namely planning, investigation, coordination, evaluation, supervision, staffing, negotiation, and representation. This dimension is a reflective dimension. The estimation results of the measurement model are shown in the following figure:

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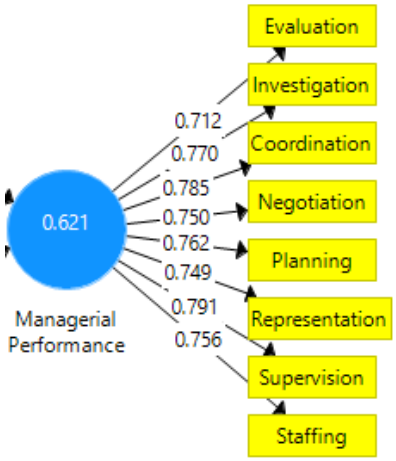

Figure 3. Managerial Performance Path Diagram
Source*:* data processed by SEM-PLS (2023)

From the managerial performance path diagram above, it can be seen that the managerial performance value contained in each indicator is generated through a dimension that comes from reflective. The results of calculating the managerial performance of the measurement model are as follows:

Table 3: Results of Managerial Performance Measurement Model Calculations

Item	*.oading Factor*	*Indicator Reliability*	t-statistics	p-*value*
Planning	0,762	0,755	10,703	0,000
Investigation	0,770	0,746	9,791	0,000
Coordination	0,785	0,783	8,464	0,000
Evaluation	0,712	0,712	7,723	0,000
Supervison	0,791	0,788	12,020	0,000
Staffing	0,756	0,757	8,081	0,000
Negotiation	0,750	0,744	11,018	0,000
Representation	0,749	0,747	10,771	0,000
Average Variance Extracter (AVE)			0,577	
Composite Reliability (CR)			0,916	

Source*:* data processed by SEM-PLS (2023)

Based on the Outer Loading of the reflective construct of managerial performance measurement in the table above, all values are above 0.5. The results of the calculation of the managerial performance measurement model above show the result that the planning dimension has a loading factor value of 0.762 with a significant (p = 0.000) at the 5% level

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of significance. Then, the investigative dimension has a loading factor value of 0.770 with a significant (p = 0.000) at the 5% level of significance. Then, the dimensions of coordination, evaluation, and supervision have a loading factor value of 0.785, 0.712, and 0.791 respectively with a significance (p = 0.000) and a significant level of 5%. Furthermore, the staffing, negotiation and representation dimensions have loading factor values of 0.756, 0.750 and 0.749 respectively with significance (p = 0.000) and a significant level of 5%. So that the AVE value obtained is 0.577 which is above the minimum level required, namely 0.5. So the composite reliability value is 0.916 which is above 0.7 which shows that the managerial performance construct has a good level of internal consistency reliability

Collinearty Testing

This structural model explains the reciprocal relationship between research variables. Structural model analysis is related to testing the research hypothesis. Before carrying out such analysis, it is necessary to test the structural model for collinearty. The reason is that the estimation of the path coefficients in the structural model is based on the PLS regression of each endogenous latent variable in the associated construct. With multiple regression, the estimated path coefficients are biased when there is a significant degree of collinearty between the predictor constructs. To evaluate collinearty, the variance inflation factor (VIF) measure is used, in the PLS-SEM context, with a tolerance value of 0.20 or less than the VIF value of 5 or more indicating that there is a collinearty problem (Hair et al., 2017: 186)

Table 4 : Collinearty Assessment

Construct	VIF
Total Quality Management	1,207
Characteristics of management accounting information system	1,207

Source*:* data processed by SEM-PLS (2023)

In this study, collinearty testing was carried out on a structural model that represents the relationship between total quality management latent variables and management accounting information system characteristics as predictors for managerial performance latent variables. The results of calculating the VIF value of each total quality management variable and the characteristics of the management accounting information system are presented in the table above. Based on the table, the VIF values are beyond the tolerance values for the presence of significant collinearty problems between these predictor variables. This the results of the structural model evaluation can be realized which includes testing of two research hypotheses.

Structural Model Evaluation

The structural model represents the relationship between latent variables. In this study the structural model relates to two types of research hypotheses which imply a causal relationship between latent variables. The structural model of this study includes two exogenous latent variables, namely total quality management and management accounting information system characteristics, and one endogenous latent variable, namely

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managerial performance. The results of the calculation of standardized path coefficients for the structural model of the influence of total quality management and the characteristics of management accounting information systems on managerial performance are shown in the following figure:

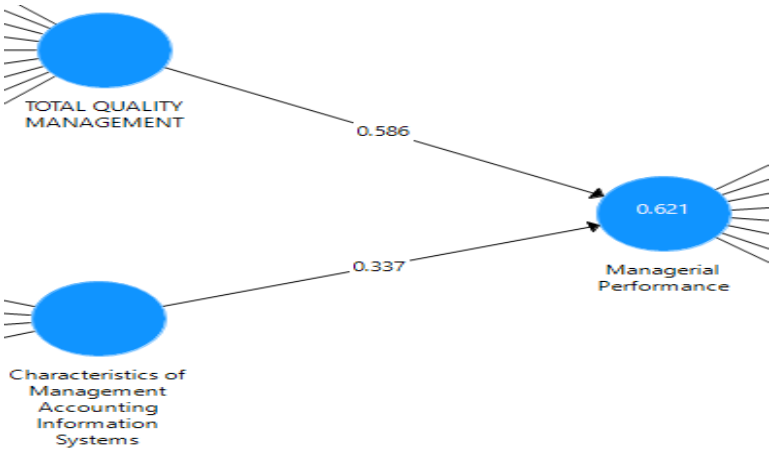

Figure 4 : Coefficients of Standardized Structural Model
Source*:* data processed by SEM-PLS (2023)

Statistical hypothesis 1
H0 : $\gamma_{11} = 0$ Total Quality Management has no effect on performance managerial
H0 : $\gamma_{11} \neq 0$ Total Quality Management has a significant effect on Managerial Performance
Statistical hypothesis 2
H0 : $\gamma_1 2 = 0$ Characteristics of Management Accounting Information Systems no effect on Managerial Performance
H0 : $\gamma_1 2 \neq 0$ Characteristics of Management Accounting Information Systems have an effect
significant to Managerial Performance

To test this hypothesis, the t-student statistical test is used as described in the previous chapter. The testing criterion is that H0 is rejected if the p-value is less than α, with α = 0.05. The test results have been summarized in the following table:

Table 5: Hypothesis Testing Results

Statistics Hypothesis	Path coefficient	t-statistics	F square	p-value	Description
$H_0 : \gamma_{11} = 0$ $H_0 : \gamma_{11} \neq 0$	0,586	5,890	0,750	0,000	H_0 Rejected
$H_0 : \gamma_{12} = 0$ $H_0 : \gamma_{12} \neq 0$	0,337	2,946	0,249	0,003	H_0 Rejected

Source*:* data processed by SEM-PLS (2023)

Effect of Total Quality Management on Managerial Performance

Based on the research on the effect of the total quality management variable on managerial performance, the results obtained were that the effect of the total quality

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management variable on managerial performance was 0.586 and was included in the large category. This coefficient of influence shows the variability of managerial performance as explained by total quality management as reflected by customer focus, obsession with quality, scientific approach, long-term commitment, teamwork, continuous system improvement, education and training, controlled freedom and unity of purpose. .

From the results of the loading factor, it can be seen that the dimension of controlled freedom has a high result from the other variables, which is equal to 0.819 which indicates that employees at PT. So Good Food Jakarta Branch can develop expertise and skills through the training and education they attend. Thus the dimensions of education and training can make changes to managerial performance if education and training are carried out properly in the company.

Research findings on total quality management are in a good category but not completely perfect. This is caused by a dimension that has a large gap compared to other dimensions, namely the customer focus dimension with a gap of 25%. This is because there are still employees of PT. So Good Food Jakarta branch which is not yet fully aware of the importance of providing good quality workforce and products.

From the results of testing the hypothesis shows that total quality management can affect managerial performance at PT. So Good Food Jakarta branch. This means that if managerial performance is not supported by total quality management, total quality management will result in poor quality. At PT. So Good Food Jakarta Branch has been good at implementing total quality management, from the research results almost all employees work according to the applicable SOPs. The results of the study show that there is an influence of total quality management on managerial performance, this shows that managerial performance at PT. The quality of So Good Food Jakarta Branch is influenced by total quality management. Good communication with customers, employees or suppliers is well established, the teamwork that is created is able to support goals and system improvements are regularly carried out so as to achieve maximum customer satisfaction. The higher the total quality management that is applied, the managerial performance will also increase.

The Effect of Management Accounting Information System Characteristics on Managerial Performance

Based on the results of the study, the effect of the characteristics of the management accounting information system on managerial performance is 0.337 which is included in the medium or medium category. This coefficient indicates that the managerial performance variable is explained by the characteristics of the management accounting information system, which are reflected in the dimensions of broadscope, timeliness, aggregation and integration.

The results of the loading factor can be seen that the timeliness dimension has a high yield of other variables, namely 0.830 which indicates that employees at PT. So Good Food Jakarta Branch has coordinated well between one department and another. Thus the integration dimension can provide changes to managerial performance if the integration dimension is implemented properly in the company.

Research findings on the characteristics of management accounting information systems are already in a good category but not completely perfect. This is caused by a dimension that has a large gap compared to other dimensions, namely the aggregation dimension with a gap of 17%. This is because there are still employees of PT. So Good

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Food Jakarta Branch which is not fully aware of the importance of properly conveying and reporting summary information to other units.

From the results of testing the hypothesis shows that the characteristics of management accounting information systems can affect managerial performance at PT. So Good Food Jakarta branch. This means that if managerial performance is not supported by the characteristics of the management accounting information system, it will result in the characteristics of the management accounting information system being of low quality.

Characteristics of management accounting information systems at PT. So Good Food Jakarta Branch is already good, from the results of the research, almost all employees work well. The results showed that there was an effect of the characteristics of management accounting information systems on managerial performance, this indicated that managerial performance at PT. So Good Food Jakarta Branch in obtaining more extensive information so that it can improve managerial performance, then timeliness helps a manager in making good and timely decisions, then with more concise information it shows good managerial performance, then from the integration of information it will be able to improve managerial performance. The higher the characteristics of the management accounting information system that is applied, the managerial performance will also increase

CONCLUSION

Based on the phenomena, problem formulation, hypotheses and research results, the conclusions of this study are as follows: Total quality management affects managerial performance. Managerial performance, however, is not fully optimal because of customer focus, obsession with quality, scientific approach, long-term commitment, established teamwork, continuous system improvement, education and training, controlled freedom, and unity of purpose has not gone perfectly because it is still there are obstacles. Therefore, the higher the total quality management, the managerial performance will also increase and The characteristics of management accounting information systems affect managerial performance at PT So Good Food Jakarta Branch. The availability of information systems within the company is classified as good, although the broadscope dimension still experiences problems as well as the dimensions of timeliness, aggregation and integration which are already running well but are still imperfect and hindered. existing constraints. So, the higher the characteristics of the management accounting information system, the higher the managerial performance.

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