
Organizational Commitment, Management Accounting Information System Characteristics, and Managerial Performance: Evidence from Authorized Car Dealership Companies

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ABSTRACT

This study examines the effect of organizational commitment and Management Accounting Information System (MAIS) characteristics on managerial performance in Authorized Car Dealership Companies. Managerial performance plays an important role in ensuring operational efficiency, business sustainability, and organizational competitiveness, particularly in companies operating in highly competitive sales and service environments. However, limited studies have specifically examined authorized car dealership companies, despite their unique operational complexity involving sales, service, spare parts management, customer relationship handling, and strict principal-dealer performance standards. This study addresses this gap by integrating organizational commitment and MAIS characteristics into a single empirical model within the automotive dealership sector.

This study employed a quantitative approach using descriptive and verification methods. The total population consisted of 87 Authorized Car Dealership Companies, from which 42 companies were selected as research samples using probability sampling with a simple random sampling technique. Primary data were collected through questionnaires distributed to managerial-level respondents, while secondary data were obtained from company documents and relevant literature. Data analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS version 4.0.

The results show that organizational commitment has a significant positive effect on managerial performance. In addition, the characteristics of MAIS also have a significant positive effect on managerial performance. However, the normative commitment dimension, as well as the broad scope and aggregation dimensions of MAIS, have not yet reached optimal conditions and require further improvement.

This study contributes to the literature by extending managerial performance research into the automotive dealership sector and provides practical implications for improving managerial effectiveness through stronger organizational commitment and better accounting information system quality.

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INTRODUCTION

Managerial performance is an important factor in determining the sustainability and competitiveness of business organizations, especially in authorized car dealership companies. These companies operate in a highly competitive business environment where managerial effectiveness directly affects sales achievement, after-sales service quality, spare parts availability, customer satisfaction, employee productivity, and internal control effectiveness. Good management from top managers to lower-level managers helps business operations run effectively, while poor management can lead to weak organizational performance, operational inefficiency, and declining service quality ([Masni & Zulfaidah, 2021](#)). In dealership companies, managerial performance becomes



increasingly important because managers must coordinate sales divisions, workshop services, spare parts units, finance departments, customer relations, and inventory management simultaneously.

Managerial performance reflects the extent to which managers are able to perform managerial functions such as planning, investigation, coordination, evaluation, supervision, staffing, negotiation, and representation. These dimensions are important because managerial work is not only related to achieving financial targets but also ensuring that employees, operational systems, and service activities function effectively. Previous studies confirm that managerial performance can improve when managers receive relevant accounting information and are supported by effective organizational systems. [Septiani and Rachman \(2021\)](#) found that management accounting information systems significantly affect managerial performance, where broad scope, aggregation, timeliness, and integration positively contribute to managerial effectiveness.

In the automotive dealership sector, managerial performance problems can be seen from several operational phenomena. A phenomenon related to the staffing dimension was reported by [Udi \(2022\)](#), who stated that PT NSS Honda Dealer in Ternate allegedly terminated an employee without providing BPJS health insurance, BPJS employment insurance, holiday allowance, and severance pay. This case reflects weaknesses in staffing, supervision, and managerial decision-making because employee rights were not fulfilled properly. Such conditions may reduce employee trust, weaken organizational commitment, and ultimately affect managerial performance.

Another phenomenon was reported by [Widiyatno \(2020\)](#), where an employee of a motorcycle dealer was arrested for allegedly embezzling funds related to the management of BPKB and STNK documents for vehicles purchased through credit schemes. This case indicates weaknesses in supervision, coordination, and managerial control within dealership operations. Poor control systems and weak managerial supervision may create opportunities for fraud and reduce organizational effectiveness. These phenomena show that managerial performance in dealership companies is closely related to human resource commitment, internal control, and the quality of accounting information used in decision-making.

One of the major factors affecting managerial performance is organizational commitment. Organizational commitment refers to employees' psychological attachment, loyalty, and willingness to remain in and contribute to the organization ([Meyer & Allen, 1997](#)). According to Organizational Behavior Theory, employees with strong commitment tend to show higher responsibility, stronger emotional attachment, and greater willingness to support organizational goals. This condition encourages managers and employees to perform their duties more effectively, improve coordination, and maintain operational stability within the company.

Organizational commitment consists of affective commitment, continuance commitment, and normative commitment. Affective commitment reflects emotional attachment to the organization, continuance commitment reflects awareness of the costs of leaving the organization, while normative commitment reflects moral obligation and loyalty to remain in the organization. In authorized car dealership companies, strong organizational commitment is essential because operational activities require high coordination among sales, finance, service, and spare parts divisions. Employees with high commitment are more likely to support managerial decisions, reduce conflict, and improve service quality.

Previous studies support this relationship. [Lo et al. \(2024\)](#) found that organizational commitment and job involvement significantly improve service quality, indicating that committed employees contribute to better organizational outcomes. [Hosen et al. \(2024\)](#) also found that organizational commitment significantly affects work performance and

mediates the relationship between training, career development, and employee performance. [Hermanto et al. \(2024\)](#) found that organizational commitment plays a mediating role in the relationship between transformational leadership and organizational citizenship behavior. [Gazi et al. \(2025\)](#) also showed that organizational commitment and corporate social responsibility partially mediate the relationship between leadership style and job performance. In Indonesia, [Batilmurik \(2021\)](#) also found that stronger organizational commitment significantly improves work productivity and managerial effectiveness. These findings indicate that organizational commitment is not only an attitudinal variable but also a strategic factor that improves managerial effectiveness, work discipline, and organizational performance.

Based on the theoretical explanation and previous empirical findings, stronger organizational commitment is expected to improve managerial performance because committed employees and managers tend to work more responsibly, support organizational objectives, and strengthen managerial effectiveness. Therefore, the first hypothesis is proposed as follows:

H1: Organizational Commitment has a significant effect on Managerial Performance.

Another important factor influencing managerial performance is the characteristics of Management Accounting Information Systems (MAIS). The relationship between MAIS characteristics and managerial performance is supported by Contingency Theory and Information Processing Theory, which explain that organizational effectiveness depends on the suitability between environmental conditions, organizational needs, and the information systems used by management. When managers receive accurate, timely, broad, aggregated, and integrated information, they can make better strategic and operational decisions.

Management accounting information systems are designed to provide financial and non-financial information needed by managers for planning, controlling, evaluating, and decision-making. According to [Chenhall and Morris \(1986\)](#), the characteristics of management accounting information systems consist of broad scope, timeliness, aggregation, and integration. Broad scope refers to the availability of internal, external, financial, and non-financial information. Timeliness reflects the speed of information delivery. Aggregation refers to summarized information that supports managerial analysis, while integration reflects the coordination of information across organizational units.

In authorized car dealership companies, these four characteristics are highly relevant. Broad-scope information helps managers understand sales trends, customer preferences, competitor actions, service quality, and inventory conditions. Timely information enables managers to respond quickly to changes in sales targets, vehicle availability, workshop capacity, and customer complaints. Aggregated information supports monthly, quarterly, and annual performance evaluation, while integrated information strengthens coordination among sales, finance, service, and spare parts divisions. Therefore, better MAIS characteristics can support more accurate managerial decisions and improve managerial performance.

Previous studies strongly support this relationship. [Chang et al. \(2023\)](#) emphasized that management accounting systems are closely related to managerial decision-making because such systems provide useful information for planning and control. Monteiro et al. (2024) found that the quality of accounting information systems and financial reporting significantly affects non-financial organizational performance. [Nguyen et al. \(2024\)](#) explained that effective accounting information systems improve organizational information processing and decision support. [Imjai et al. \(2023\)](#) found that digital and management accounting competency contribute to competitive performance in the open innovation era. [Nhan et al. \(2025\)](#) found that accounting information security controls improve internal

control effectiveness, while [Begum and Rahman \(2025\)](#) found that management accounting practices positively affect financial performance through rational managerial decision-making.

Previous studies conducted in Indonesia also support the importance of MAIS characteristics. [Septiani and Rachman \(2021\)](#) found that broad scope, timeliness, aggregation, and integration significantly improve managerial performance. [Java et al. \(2024\)](#) also found that better business strategy alignment improves the characteristics of management accounting information systems and managerial effectiveness. These findings indicate that managers require relevant, timely, aggregated, and integrated information to respond to uncertainty and competitive pressure effectively.

A phenomenon related to the timeliness dimension of MAIS was reported by [Khairina \(2023\)](#), where several electric motorcycle dealers had not been able to implement the government subsidy of Rp7 million because the system mechanism and implementation confirmation were still unclear. Dealers had registered but had not received certainty regarding the subsidy process, causing delays in operational decisions and pricing strategies. This condition reflects weaknesses in reporting speed and information system responsiveness, which directly affect managerial decisions and business competitiveness.

Despite extensive studies on managerial performance, organizational commitment, and accounting information systems, there remains a research gap regarding the simultaneous influence of organizational commitment and characteristics of management accounting information systems on managerial performance in authorized car dealership companies. Most previous studies focused on hotels, education, manufacturing, public sector institutions, hospitals, and SMEs. Limited studies specifically examine authorized car dealership companies, which have unique operational characteristics involving sales targets, after-sales services, spare parts inventory, vehicle document control, customer financing coordination, and principal-dealer performance standards.

This study fills the gap by integrating organizational commitment and management accounting information system characteristics into a single empirical model within the context of authorized car dealership companies, which remains underexplored in prior literature. Unlike previous studies that generally examined these variables separately or in different industrial sectors, this research specifically investigates how both organizational commitment and MAIS characteristics simultaneously influence managerial performance in dealership companies. This integrated approach provides stronger theoretical and practical contributions in understanding managerial effectiveness in service-based automotive businesses.

Based on the theoretical framework and previous empirical evidence, better characteristics of management accounting information systems are expected to improve managerial performance because managers can make faster, more accurate, and more strategic decisions supported by reliable information. Therefore, the second hypothesis is proposed as follows:

H2: Characteristics of Management Accounting Information Systems have a significant effect on Managerial Performance.

METHODS

This study employed a quantitative research approach using descriptive and verification methods. The descriptive method was used to describe the conditions of organizational commitment, the characteristics of management accounting information systems, and managerial performance in Authorized Car Dealership Companies. Meanwhile, the verification method was applied to examine and verify the causal relationships between organizational commitment, characteristics of management

accounting information systems, and managerial performance.

The population of this study consisted of 87 Authorized Car Dealership Companies registered as official four-wheel vehicle dealers operating in Indonesia and providing integrated services in sales, service, and spare parts. These companies were selected because they have formal organizational structures, managerial systems, accounting information systems, and operational activities relevant to the variables examined in this study. The population data were obtained from official dealer association records and company registration reports.

The sampling technique used was probability sampling with a simple random sampling approach to provide equal opportunities for all companies in the population to be selected as research samples. Based on the Slovin formula and research feasibility considerations, 42 Authorized Car Dealership Companies were selected as the research sample. Each company was represented by respondents occupying managerial positions, such as branch managers, operational managers, finance managers, accounting supervisors, and department heads who have direct involvement in managerial decision-making and the implementation of management accounting information systems.

This study used both primary data and secondary data. Primary data were obtained directly from respondents through questionnaire distribution, while secondary data were collected from company documents, journals, books, previous studies, and other supporting literature related to organizational commitment, management accounting information systems, and managerial performance.

The measurement scale used in this study was an ordinal scale with a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The questionnaire items were developed based on established theoretical dimensions from previous studies. Organizational commitment was measured using affective commitment, continuance commitment, and normative commitment dimensions. The characteristics of management accounting information systems were measured using broad scope, timeliness, aggregation, and integration dimensions. Managerial performance was measured using planning, investigation, coordination, evaluation, supervision, staffing, negotiation, and representation dimensions.

Data analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS version 4.0. SEM-PLS was selected because it is appropriate for complex causal models involving latent variables and relatively small sample sizes. The analysis consisted of two stages: evaluation of the measurement model (outer model) and evaluation of the structural model (inner model). The outer model evaluation included validity and reliability testing through convergent validity, discriminant validity, Average Variance Extracted (AVE), Composite Reliability (CR), and Cronbach's Alpha. The inner model evaluation included collinearity testing using Variance Inflation Factor (VIF), coefficient of determination (R^2), effect size (f^2), path coefficient analysis, and hypothesis testing using bootstrapping procedures. Hypothesis testing was conducted at a significance level of 5 percent ($\alpha = 0.05$), where hypotheses were accepted if the p-value was less than 0.05 and the t-statistic exceeded the critical value of 1.96.

RESULTS AND DISCUSSION

Common Method Bias Test

Since this study used a single-source questionnaire distributed to managerial respondents, Common Method Bias (CMB) testing was conducted to ensure that the results were not significantly affected by common method variance. Harman's Single Factor Test was applied by loading all measurement items into exploratory factor analysis to determine whether a single factor accounted for the majority of the total variance.

The results showed that the first factor explained 32.47% of the total variance, which is below the recommended threshold of 50%. This indicates that common method bias is

not a serious issue in this study. In addition, full collinearity testing using Variance Inflation Factor (VIF) showed that all latent variables had VIF values below 3.3, confirming that the model is free from substantial common method bias and collinearity problems

Table 1. Common Method Bias and Collinearity Test

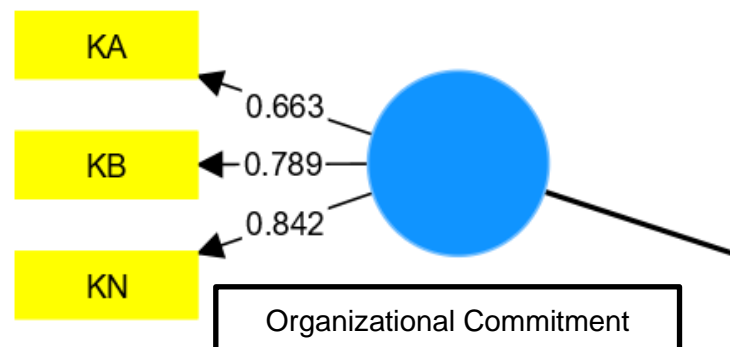
Construct	VIF	Result
Organizational Commitment	1.235	No collinearity issue
MAIS Characteristics	1.235	No collinearity issue
First Factor Variance Explained	32.47%	Below 50%, acceptable

Source: SmartPLS Output (2025)

Measurement Model Evaluation (Outer Model)

The measurement model evaluation was conducted to assess construct validity and reliability. All constructs met the convergent validity requirements, with loading factors above 0.70, Average Variance Extracted (AVE) values above 0.50, and Composite Reliability (CR) values above 0.70. These findings confirm that all indicators adequately represent their respective latent variables and demonstrate satisfactory internal consistency reliability

Figure 1. Measurement Model of Organizational Commitment



Source: Data processed by SEM-PLS (2025)

Table 2. Measurement Model Results of Organizational Commitment

Construct	Indicators	Loading Range	AVE	Composite Reliability (CR)	Cronbach's Alpha
Organizational Commitment	Affective Commitment, Continuance Commitment, Normative Commitment	0.663 – 0.842	0.590	0.811	0.742

Source: Data processed by SEM-PLS (2025)

The results indicate that Organizational Commitment meets the requirements of convergent validity and reliability. All loading factors are acceptable, with values ranging from 0.663 to 0.842. Although one indicator is slightly below 0.70, it remains acceptable because the AVE value exceeds 0.50 and the Composite Reliability exceeds 0.70. Normative commitment showed the strongest contribution to the construct, while also indicating the largest managerial gap that requires improvement.

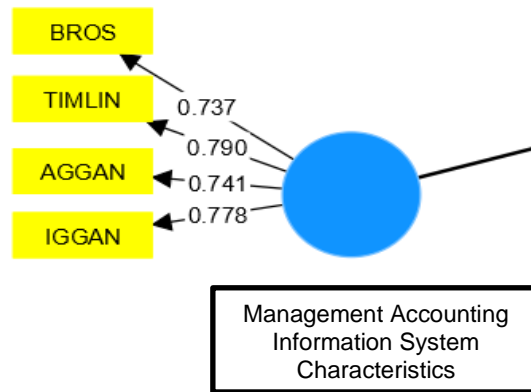


Figure 2. Measurement Model of MAIS Characteristics

Source: Data processed by SEM-PLS (2025)

Table 3. Measurement Model Results of MAIS Characteristics

Construct	Indicators	Loading Range	AVE	Composite Reliability (CR)	Cronbach's Alpha
MAIS Characteristics	Broad Scope, Timeliness, Aggregation, Integration	0.737 – 0.790	0.580	0.847	0.801

Source: Data processed by SEM-PLS (2025)

The results confirm that MAIS Characteristics meet the validity and reliability criteria. All indicators have loading values above 0.70, supported by AVE, CR, and Cronbach's Alpha values that exceed the recommended thresholds. Timeliness and integration showed relatively stronger contributions, while broad scope and aggregation showed the largest gaps, indicating limitations in providing external and summarized strategic information.

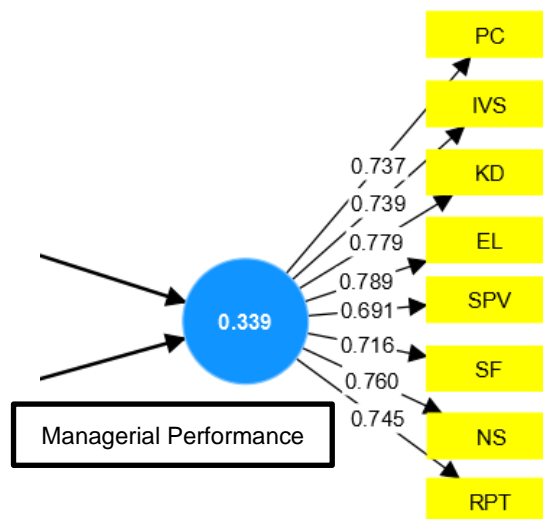


Figure 3. Measurement Model of Managerial Performance

Source: Data processed by SEM-PLS (2025)

Table 4. Measurement Model Results of Managerial Performance

Construct	Indicators	Loading Range	AVE	Composite Reliability (CR)	Cronbach's Alpha
Managerial Performance	Planning, Investigation, Coordination, Evaluation, Supervision, Staffing, Negotiation, Representation	0.691 – 0.789	0.555	0.909	0.884

Source: Data processed by SEM-PLS (2025)

The results show that Managerial Performance satisfies convergent validity and internal consistency reliability requirements. All indicators are statistically acceptable, with evaluation and coordination showing the strongest contributions to the construct. These dimensions reflect the importance of managerial decision-making and interdepartmental coordination in improving organizational effectiveness.

Structural Model Evaluation (Inner Model)

Before testing the hypotheses, structural model evaluation was conducted using collinearity assessment and path coefficient analysis. All VIF values were below 5.00, indicating that there were no significant collinearity problems among predictor variables.

The results showed that both organizational commitment and Management Accounting Information System (MAIS) characteristics significantly affect managerial performance.

The coefficient of determination (R^2) shows that managerial performance has an R^2 value of 0.612, indicating that 61.2% of the variance in managerial performance can be explained by organizational commitment and MAIS characteristics, while the remaining 38.8% is explained by other variables outside the research model.

This result indicates that the model has moderate explanatory power and confirms that both independent variables contribute meaningfully to improving managerial performance in Authorized Car Dealership Companies.

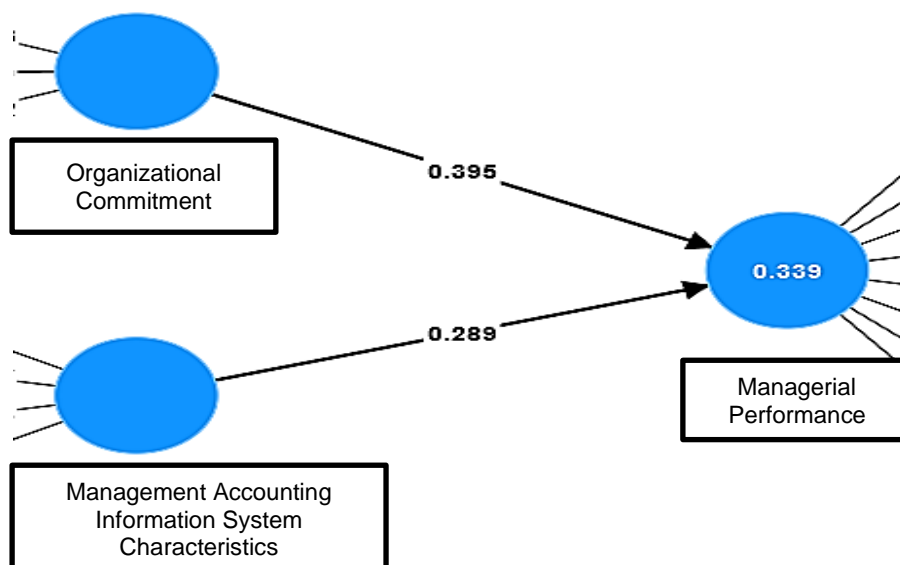


Figure 4. Structural Model of Hypothesis Testing

Source: Data processed by SEM-PLS (2025)

Table 5. Hypothesis Testing Results

Hypothesis	Relationship	Path Coefficient	t-value	f ²	p-value	Decision
H1	Organizational Commitment → Managerial Performance	0.395	2.079	0.191	0.005	Supported
H2	MAIS Characteristics → Managerial Performance	0.289	2.827	0.102	0.038	Supported

Source: Data processed by SEM-PLS (2025)

The structural model results indicate that both Organizational Commitment and MAIS Characteristics have significant positive effects on Managerial Performance. Organizational Commitment shows a stronger effect compared to MAIS Characteristics, indicating that behavioral commitment plays a dominant role in improving managerial effectiveness in Authorized Car Dealership Companies.

Discussion of the Effect of Organizational Commitment on Managerial Performance

The findings show that organizational commitment has a significant positive effect on managerial performance. This result supports Organizational Behavior Theory, which explains that employees with stronger commitment tend to demonstrate higher responsibility, stronger loyalty, and greater willingness to support organizational goals. In dealership companies, managerial effectiveness depends heavily on employee cooperation across departments such as sales, finance, service, and spare parts. Strong commitment helps reduce internal conflict, improve coordination, and strengthen managerial control.

This finding is consistent with [Lo et al. \(2024\)](#), [Hosen et al. \(2024\)](#), and [Hermanto et al. \(2024\)](#), who found that organizational commitment improves service quality, employee productivity, and organizational citizenship behavior. These similarities confirm that commitment is a strategic behavioral factor in improving managerial outcomes.

However, the normative commitment dimension showed the largest gap. This indicates that employees' moral responsibility, loyalty, and long-term willingness to remain in the company are still relatively weak. Companies need to strengthen normative commitment through better career development, reward systems, organizational trust, and employee engagement programs.

Discussion of the Effect of MAIS Characteristics on Managerial Performance

The findings also show that the characteristics of Management Accounting Information Systems (MAIS) have a significant positive effect on managerial performance. This result supports Contingency Theory and Information Processing Theory, which explain that organizational effectiveness depends on the suitability between managerial needs, environmental uncertainty, and the quality of information systems used by management.

This finding is consistent with [Chang et al. \(2023\)](#), [Monteiro et al. \(2024\)](#), and [Septiani and Rachman \(2021\)](#), who found that accounting information system quality improves managerial decision-making and organizational performance.

However, broad scope and aggregation showed the largest gaps. This indicates that companies still experience limitations in providing external and non-financial information such as competitor analysis, customer preferences, and strategic forecasting. These limitations may reduce managerial responsiveness and decision quality.

Practically, dealership companies should strengthen reporting systems, dashboard integration, forecasting systems, and non-financial information analysis to support better managerial decision-making.

CONCLUSION

This study concludes that organizational commitment and the characteristics of Management Accounting Information Systems (MAIS) have significant positive effects on managerial performance in Authorized Car Dealership Companies. Strong organizational commitment improves managerial effectiveness because employees and managers who demonstrate loyalty, responsibility, and commitment to organizational goals tend to perform managerial functions more effectively. However, the normative commitment dimension still shows the largest gap, indicating that employees' moral responsibility and long-term organizational loyalty require further improvement.

In addition, the characteristics of MAIS significantly improve managerial performance by providing relevant, timely, aggregated, and integrated information needed for planning, controlling, evaluating, and decision-making. Nevertheless, the broad scope and aggregation dimensions remain less optimal, indicating that companies still face limitations in providing comprehensive external, non-financial, and summarized strategic information for managerial analysis.

Theoretically, this study strengthens Organizational Behavior Theory, Contingency Theory, and Information Processing Theory by confirming that both behavioral factors and information system quality play important roles in improving managerial performance. This study also contributes to the literature by integrating organizational commitment and MAIS characteristics into a single empirical model within the context of Authorized Car Dealership Companies, a sector that remains relatively underexplored in prior studies.

Practically, companies should strengthen normative commitment through better career development, employee engagement, organizational trust, and reward systems. At the same time, companies should improve the broad scope and aggregation dimensions of MAIS through better reporting systems, dashboard integration, forecasting tools, and non-financial performance analysis to support more accurate managerial decision-making. This study is limited by the relatively small sample size of 42 companies and the use of questionnaire-based data. Future research is recommended to involve larger samples, different industrial sectors, and additional variables such as leadership style, organizational culture, digital transformation, and internal control effectiveness to provide broader insights into managerial performance improvement.

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