

The Impact of Accounting Information Characteristics on Managerial Performance in Distance Learning Program Unit of Open University of Indonesia (UPBJJ-UT)

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Abstract: One effort that can be done to improve managerial performance is to increase the important role of accounting information systems in providing accounting information in the form of financial information and non-financial information needed by external and internal parties that can provide value added to the right people in the right way and at the right time. This study uses 5 accounting information characteristics as the independent variable which is written in the Guidelines for Preparation of Public Service Agency Financial Statements (BLU) in the Ministry of Education and Culture based on the Government Accounting System in 2012, and managerial performance as the dependent variable. The aim of paper was to analyze the effect of the accounting information characteristics on managerial performance in the Distance Learning Program Unit of Open University (UPBJJ-UT). This research was conducted in 2017 in 37 UPBJJ-UT that were spread throughout Indonesia by using multiple linear regression analysis. Primary data used in the form of a questionnaire to 111 respondents as a sample consisting of Head of Unit, Head of Administration, and Treasurer. The results of the research are partially and simultaneously show the accounting information characteristics; relevant, reliable, comparable, comprehensible, and the substance over form had a significant influence on managerial performance. This paper contributes to the accounting information system literature by providing an understanding of the impact of the accounting information characteristics on managerial performance.

1 INTRODUCTION

Information is a resource for the organization, so it is expected that it will be able to help the organization towards achieving its vision, mission and goals. Information available and used by management is very helpful in completing various economic activities, so it is expected that the company's performance will increase. (Sayyida, 2013). As described by (Hall and Bennett, 2011) The application of accounting information systems in an organization plays an important role in supporting managerial performance. Accounting information systems play a role in increasing management's ability to understand the state of the surrounding environment and identify relevant activities. And the theory put forward by (Chenhall and Morris, 1986) in (Laitinen, 2008) that Information quality is affected by the information system scope. The scope

refers to the dimensions of the focus, quantification and time horizon and concentrates on the dimensions of information produced by information system. The focus dimension investigates if information is internal or external, the quantification dimension on whether information is financial or non-financial, and the time horizon dimension on whether information is future or historically oriented.

Based on (Constitution, 2004) Regarding concerning Management Check and Responsibility of State Finance and (Government Regulation, 2006) concerning Financial Reporting and Performance of Government Agencies, the status of the Open University as a State College was established in 1984 (Presidential Decree, 1984) to be Public Service Agency Financial Management (PK-BLU) with a present need to improve the quality of education implementation, improve service performance for the community, improve financial

performance which is ultimately expected to increase benefits for the community. Having the status of the PK-BLU, the Ministry of National Education which is currently the Ministry of Research, Technology and Higher Education (Kemristekdikti) makes the rules outlined (Regulation of Minister of Education and Culture, 2014) concerning Accounting Guidelines and State Collage Financial Reporting that Implement Management Public Service Agency Finance. In the policy it is stated that the Open University must have an Accounting Information System that is capable of presenting financial and non-financial accounting information in accordance with the standard quality report characteristics. The Distance Learning Program Unit (UPBJJ) is a technical implementation unit of the Open University in the area. The functions and tasks of UPBJJ-UT are as a place for students of the Open University to carry out academic administrative activities and academic activities. For daily activities, UPBJJ-UT has the task of implementing distance learning services.

The results of the preliminary survey with the Monitoring Team at the UPBJJ-UT's Palembang Office and several other UPBJJ-UT offices, obtained the phenomenon that the quality of accounting information about financial and non-financial information produced by Accounting Information in the UPBJJ-UT's Palembang Office and several other UPBJJ-UT offices had not fulfill the five standard aspects of report quality characteristics as appropriate. Where, there is still fraud and violation of standard procedures in presenting information in it. This can be seen from the report on the implementation of academic administrative service activities which include registration and testing activities as well as reports on the implementation of learning assistance service activities and teaching materials services which include the implementation of tutorials, co-extracurricular activities. The information presented in these reports is less relevant because it is not timely and incomplete. In addition, the report presented is relatively less reliable because the information submitted is dishonest and inaccurate, and lacks of substance to outperform the form because the information is less reliable. Based on this phenomenon it can be stated that information that is less relevant, less reliable and lacking in substance has an impact on management's decision making in setting a policy that is often not in accordance with conditions in the field. Therefore researchers are interested in analyzing how much influence the characteristics of accounting information on managerial performance

on UPBJJ-UT.

This paper consists of 5 parts. First, outlines the literature review. Second, we will discuss how the methodological framework is built. Third, the findings of testing hypotheses that show a fundamental problem in the effect of accounting information characteristics on managerial performance. Fourth, a discussion of how much influence the characteristics of accounting information on managerial performance partially and simultaneously. Fifth, the conclusion is to evaluate the ability of the method in explaining the problem.

2 LITERATURE REVIEW

The grand theory used in this study is The Goal Setting Theory is part of the motivation theory proposed by Edwin Locke in 1978. This theory emphasizes the important relationship between goals and performance. According to (Locke and Latham, 2002), in (Lunenburg, 2011) goals have a broad influence on employee behavior and organizational performance and management practices. Generally, managers accept goal setting as being very meaningful to improve and maintain performance (Dubrin, 2010) in (Lunenburg, 2011). Based on hundreds of studies that have been conducted, the main finding of the Goal Setting Theory is that people who are given specific goals are difficult but it can be achieved, has better performance than people who accept goals that are easy and specific or have no goals at the same time, at the same time someone must have sufficient ability, accept the goals set and receive relevant feedback with performance (Latham, 2003) in (Lunenburg, 2011).

Several previous studies that were relevant to the researchers made reference in the preparation of this thesis, including the research conducted by Agbejule (2005) in (Murtini, 2015), revealing managerial performance is influenced by interactions between management accounting information systems and perceived environmental uncertainty. So, the higher the level of perceived environmental uncertainty faced by a company, the higher the usefulness of the Management Accounting Information System is expected to improve managerial performance. Then the (Sayyida, 2013) study of the effect of accounting information systems focused on Information Characteristics variables (understandable, relevant, reliability, and comparable) on company performance with case studies at PT. BPRS Bhakti Sumekar Sumenep, shows that the simultaneous analysis of independent variables does not

significantly affect the dependent variable. While the partial analysis of the results is varied, the variables can be understood and reliability does not significantly influence the performance of the company, the reliability variable has a negative constant coefficient that is contrary to basic assumptions and theories.

Based on research revealed by (Siamak, 2012) Accounting Information Systems are all related components collected to collect information, raw data or ordinary data and turn it into financial data for the purpose of reporting it to decision makers (Mahdi Salehi, vahab rostami and Abdolkarim Mogadam, 2010). To better understand the term 'Accounting Information Systems' will be described separately. First, the literature documents that accounting can be identified into three components, namely information systems, "business languages" and financial information sources (Wilkinson, 1993: 6-7). Second, information is valuable data processing that provides the basis for making decisions, taking action and fulfilling legal obligations. Finally, the system is an integrated entity, where the framework is focused on a set of goals (Bhatt, 2001; Thomas and Kleiner, 1995) in (Siamak, 2012).

Benefit is a characteristic that can only be determined qualitatively in relation to user decisions, users and beliefs about information. This criterion is generally called qualitative characteristics or information quality. Criteria and forming elements of information quality that make information in a report have value or benefit (Winidyaningrum, 2010). UPBJJ-UT has implemented Accounting Information which is expected to be able to present information guided by (Financial Bureau - General Secretary of Ministry of Education and Culture, 2012) Guidelines for Preparing Public Service Agency Financial Statements (BLU) in the Ministry of Education and Culture Based on Government Accounting Systems In 2012 (Government Regulations, 2010), among others: (1) relevant, that the report produced must have the benefits of feedback, predictive, timely and complete benefits; (2) reliable, reports must be presented in an honest, verifiable, neutral and accurate manner; (3) comparable, both information comparisons between periods and comparisons of internal and external information; (4) comprehensible, that the report must present information that is easily understood and can be understood by the user; and (5) Substance Over Form, that the report must present information that is reliable, concise and easily accessible. Characteristics of accounting information

produced by UPBJJ-UT must meet the characteristics of the report quality standards that have been set.

Managerial performance is a measure of how effectively and efficiently managers have worked to achieve organizational goals (Stoner 1992). Evaluation of the performance carried out by managers varies depending on the culture developed by each company (Ivancevich 1999: 187). The following are some of the measures used to evaluate management performance, based on non-financial perspectives, among others, First: The ability of managers to plan (Schermerhorn 1999: 138) Good planning can increase the focus and flexibility of managers in handling their work. The issue of focus and flexibility are two important things in a high and dynamic competitive environment. The ability of managers to make plans can be one indicator to measure manager performance. (Nazaruddin 1998: 149) in (Juniarti and Evelyne, 2003). Second: Ability to reach targets. Manager's performance can be measured by their ability to achieve what has been planned (Mulyadi 2001: 302). Targets must be quite specific, involve participants, be realistic and challenging and have a clear time span (Hess 1996: 83) in (Juniarti and Evelyne, 2003), and Third: Gait managers outside the company. The intensity of managers in representing companies to deal with outsiders shows the company's trust in the manager. This trust can arise due to several things, one of which is the good performance of the manager. Wagner (1995: 50) also revealed that the role of managers in representing companies shows the level of performance in (Juniarti and Evelyne, 2003).

In this paper, there are 5 variables that are used by researchers as independent variables are written in (Financial Bureau - General Secretary of Ministry of Education and Culture, 2012) Guidelines for Preparation of Public Service Agency Financial Reports (BLU) in the Ministry of Education and Culture Based on Accounting Government Standard of 2012 (Government Regulations, 2010) among others: (1) relevant, (2) reliable, (3) comparable, (4) comprehensible, and (5) Substance Over Form.

For the dependent variable, researchers used previous research conducted by (Juniarti and Evelyne, 2003) which examined the relationship between information characteristics and managerial performance. Managerial performance variables are measured by how effective and efficient managers are able to carry out management functions in achieving organizational goals by mobilizing the talents and abilities and efforts of several other people within the authority area of the UPBJJ-UT,

including; manager’s ability to plan, manager’s ability to achieve targets and manager’s action outside the company.

Based on background and problems of this paper, the researchers describe the research framework as seen in Figure 1 below.

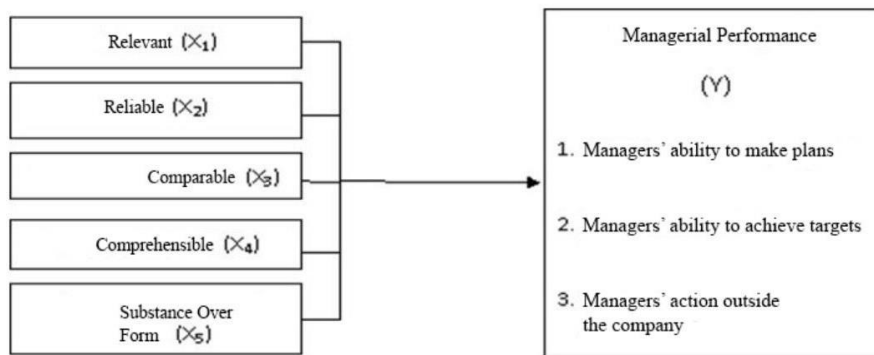


Figure 1: Frame work

3 HYPOTHESIS

Ha1 : Partially, relevant, reliable, comparable, comprehensible, and substance over form accounting information characteristics affect managerial performance in UPBJJ-UT.

Ha2: Simultaneously, relevant, reliable, comparable, comprehensible, and substance over form accounting information characteristics affect managerial performance in UPBJJ-UT.

4 RESEARCH METHOD

Based on the literature and previous research, this study analyzes the characteristics of accounting information that affect managerial performance in the Open University Distance Learning Program Unit (UPBJJ-UT). Variable characteristics of accounting information (X) are measured through five variables consisting of relevant (X₁), reliable (X₂), comparable (X₃), comprehensible (X₄), and Substance Over Form (X₅). While the dependent variable (Y) is managerial performance, measured by indicators: the ability of managers to plan, the ability to achieve targets, and the gait of managers outside the company. Primary data used for multiple

linear regression analysis by distributing questionnaires to 111 respondents as samples consisting of Head of Unit, Head of dministration, and Treasurer at 37 UT-UPBJJ spread throughout Indonesia for 2 months, namely from February to March 2017.

5 HYPOTESIS TESTING

Analysis of Descriptive Statistics Data Variables (X) Characteristics of accounting information with Managerial Performance Variables (Y) at UPBJJ-UT

Statistical test analysis is used to answer the research objectives, namely knowing the effect of independent variables (X) Characteristics of accounting information consisting of relevant (X₁), reliable (X₂), comparable (X₃), comprehensible (X₄), and Substance Over Form (X₅) on the dependent variable (Y) managerial performance in UT-UPBJJ simultaneously or partially is to use the statistical method of multiple linear regression analysis. Table 1 below is a summary of the results of multiple linear regression analysis The Effect of Free Variables (X) Characteristics of accounting information on Bound Variables (Y) Managerial Performance as seen in Table 1 below:

Table 1: Comparison of Variable Performance Score Data Characteristics of accounting information And Managerial Performance Variables

Independent Variables Accounting Information Characteristics	Achievement Score			Dependent Variable Managerial Performance	Achievement Score		
	Average	%	Result		Average	%	Result
1. Relevant (X ₁)	3.56	71.28	High	1. Manager's ability to make plan	3.59	71.89	High
2. Reliable (X ₂),	3.66	73.15	High	2. Manager's ability to achieve target	3.30	66.40	Medium
3. Comparable (X ₃),	3.57	71.49	High				
4. Comprehensible (X ₄),	3.57	71.44	High	3. Manager's action outside the company	3.48	71.14	High
5. Substance Over Form (X ₅)	3.57	71.49	High				
Variable Average Score	3.59	71.77	High	Variable Average Score	3.42	71.04	Medium

Based on Table 1 the performance score data from the descriptive statistical analysis on the independent variable (X) The characteristics of accounting information consist of relevant (X₁), reliable (X₂), comparable (X₃), understandable (X₄) and Substance Over Form (Substance Over Form) (X₅) and the dependent variable (Y) of managerial performance, it was found that the comparison of the performance score scores for the implementation of the two variables was not much different, which were both in the high / good category. This can be seen from the average score of achievement in each variable, namely the characteristic variable of accounting information (X) in general obtained a score of 3.59 (high / good category) with the percentage of variable implementation rate of 71.77% of the maximum score . These results are obtained based on a summary of the score of the

results of each sub-variable consisting of relevant variables (X₁) which is 3.56 with an implementation level of 71.28% (high / good), reliable variable (X₂) of 3, 66 with an implementation level of 73.15% (high / good), comparable variable (X₃) of 3.57 with an implementation level of 71.49% (high / good), variable can be understood (X₄) of 3.57 with the implementation level is 71.44% (high / good) and variable (X₅) the substance outperforms (Substance Over Form) of 3.57 with an implementation level of 71.49% (high / good). While the performance score of the implementation of the UPBJJ-UT managerial performance variable in terms of its three dimensions which include the ability to plan, the ability to achieve targets, and the gait of managers outside the company, the average score of the variable score is 3.42 with a percentage of 71.04% which is also in the high / good category.

Table 2: Summary of Results of Double Linear Regression Analysis Effect of Free Variables (X) Characteristics of accounting information on Bound Variables (Y) Managerial Performance

Variable	Regression Coefficient	t-count	Sig
Constant	15.239		
Relevant (X ₁)	0.494	3.313	0.001
Reliable (X ₂)	0.342	2.915	0.004
Comparable (X ₃)	0.164	2.562	0.012
Comprehensible (X ₄)	0.134	2.205	0.025
Substance over form (X ₅)	0.179	2.365	0.017
Coefficient of Correlation (R)	0.729		
Coefficient of determination (R-square)	0.531		
F-Count	12.191		
Sig.F	0.000		

Based on the results of the multiple linear regression statistical test data in Table 2 above, the

values obtained for estimating the regression equation model for the dependent variable (Y) managerial performance are:

$$Y = 15,239 + 0,494x_1 + 0,342x_2 + 0,164x_3 + 0,134x_4 + 0,179x_5$$

Based on the data in the regression equation model above, it can be explained as follows:

- a. The constant value is 15,239, so it can be interpreted that the managerial performance value at this time is 15,239 (points) with the assumption that the characteristics of accounting information consisting of relevant, reliable, comparable, understandable and substance outperforms (constant).
- b. The relevant variable regression coefficient (X1) is positive at 0.494 with a probability level (p-value) of 0.001 (<0.05). Based on this value it can be assumed that every increase in relevant factors in the characteristics of accounting information by 1 point then the managerial performance value will increase by 0.494 points higher than the previous value.
- c. The reliable variable regression coefficient (X2) has a positive sign of 0.342 with a probability level (p-value) of 0.004 (<0.05). Based on this value it can be assumed that every increase in the value of reliability in the characteristics of accounting information by 1 point then the managerial performance value will increase by 0.342 points higher than the previous value.
- d. The regression coefficients of comparable variables (X3) are positive at 0.164 with a probability level (p-value) of 0.012 (<0.05). Based on this value it can be assumed that every increase in value can be compared in the characteristics of accounting information by 1 point, the managerial performance value will also increase by 0.164 points higher than the previous value.
- e. The variable regression coefficient value can be understood (X4) with a positive sign of 0.134 with a probability level (p-value) of 0.025 (<0.05). Based on this value it can be assumed that every increase in value can be understood in the characteristics of accounting information by 1 point, the value of managerial performance will increase by 0.134 points higher than the previous value.
- f. The substance variable regression coefficient surpasses form (X5) with a positive sign of 0.179 with a probability level (p-value) of 0.017 (<0.05). Based on this value it can be assumed that every increase in substance value outperforms the characteristics of accounting

information by 1 point, the managerial performance value will increase by 0.179 points higher than the previous value.

6 DISCUSSION

6.1 The Impact of Relevant on Managerial Performance in UPBJJ-UT

Based on the results of the first partial hypothesis testing $H_{a1.1}$, partially, the relevant characteristics of accounting information have a significant impact on managerial performance in UPBJJ-UT. This finding supports (Sayyida, 2013) research which stated that the Characteristics of relevant quality accounting information have a significant impact on company performance.

6.2 The Impact of Reliable on Managerial Performance in UPBJJ-UT

Based on the results of the second partial hypothesis testing $H_{a1.2}$, partially, the reliable characteristics of accounting information have a significant impact on managerial performance in UPBJJ-UT. This finding is not in line with research, that the Characteristics of reliable quality accounting information do not have a significant impact and contribute negatively to company performance.

6.3 The Impact of Comparable on Managerial Performance in UPBJJ-UT

Based on the results of the third partial hypothesis testing $H_{a1.3}$, partially, the comparable characteristics of accounting information have a significant impact on managerial performance in UPBJJ-UT. This finding is not in line with (Sayyida, 2013) research, that the Characteristics of comparable quality accounting information do not have a significant impact on company performance.

6.3 The Impact of Comprehensive on Managerial Performance in UPBJJ-UT

Based on the results of the fourth partial hypothesis testing $H_{a1.4}$, partially, the comprehensible characteristics of accounting information have a significant impact on managerial performance in UPBJJ-UT. This finding is not in line with (Sayyida, 2013) research, that the Characteristics of comprehensible quality accounting information do not have a significant impact on company performance.

6.4 The Impact of Substance Over Form on Managerial Performance in UPBJJ-UT

Based on the results of the fifth partial hypothesis testing $H_{a1.5}$, partially, the substance over form characteristics of accounting information have a significant impact on managerial performance in UPBJJ-UT. Thus, the results of this study indicate that substance over form factor as one of the requirements that must be met in the qualitative characteristics of the financial statements of accounting information in UPBJJ-UT has a significant (real) influence on managerial performance. That is, substance over form characteristics measured from trustworthiness, concision and accessibility are factors that significantly influence the high and low of managerial performance.

6.5 The Impact of Accounting Information Characteristics on Managerial Performance in UPBJJ-UT

Based on the results of H_{a2} simultaneous hypothesis testing, the characteristics of accounting information consisting of relevancy, reliability, comparability, comprehensibility and substance over form simultaneously have a significant (real) influence on UPBJJ-UT managerial performance ($F\text{-count } 12.191 > F\text{-table } 2.301$ and $p\text{-value } 0.000 < \alpha 0.05$, H_{a2} is accepted). That is, the high and low of managerial performance in UPBJJ-UT is significantly influenced by the quality of the implementation of the existing Characteristics of accounting information. This provides evidence that managerial performance achievement in terms of the level of effectiveness and work efficiency of managers in mobilizing their talents and abilities and the efforts of several other people who are under their authority to make plans, to achieve work targets, and to establish relationships with outside parties to achieve the purpose of the UPBJJ-UT organization which is in the good enough category is due to the quality of the implementation in realizing the relevant, reliable, comparable, comprehensible and substance over form characteristics.

Therefore, in the future, it is necessary to improve and refine the implementation of the relevant, reliable, comparable, comprehensible, and substance over form characteristics in order to create better accounting information Characteristics quality. This must be done because it can contribute significantly to improving managerial performance, where the better the quality of the characteristics of accounting information, the higher the managerial performance in UPBJJ-UT.

7 CONCLUSION

1. The results in this study indicate that the relevance factor as one of the requirements that must be met in the qualitative characteristics of the financial statements of accounting information in UPBJJ-UT has a significant (real) impact on managerial performance. That is, the relevant characteristics of accounting information consisting of having the feedback value, having predictive value, timely, and complete value are one of the factors that significantly influence managerial performance. The higher the quality of the embodiment of relevant characteristics in accounting information, the higher the managerial performance in UPBJJ-UT will be. Therefore, in the future, there is a need for improvements and refinements to improve the implementation of the characteristics of accounting information with a better level of relevant quality, for it will make a real contribution in improving managerial performance.
2. The results in this study indicate that the reliability factor as one of the requirements that must be met in the qualitative characteristics of the financial statements of accounting information in UPBJJ-UT has a significant (real) impact on managerial performance. That is, the reliable characteristics of accounting information measured from transparent presentation, verifiability, neutrality, and accuracy are one of the factors that significantly influence managerial performance. The better the embodiment of reliable characteristics in accounting information, the higher the managerial performance in UPBJJ-UT will be. Therefore, in the future, improvements and refinements are needed to create characteristics of accounting information with better quality level of reliability, for it will contribute significantly to improve managerial performance.
3. The results in this study indicate that the comparability factor as one of the requirements that must be met in the qualitative characteristics of the financial statements of accounting information in UPBJJ-UT has a significant (real) impact on managerial performance. That is, the comparable characteristics of accounting information measured from information comparison between periods and internal and external information comparison are one of the

factors that significantly influence the high and low of performance produced by UPBJJ-UT managerial. In this study, the conditions generating comparable characteristics of accounting information have a significant impact on the managerial performance of UPBJJ-UT because the samples that researchers obtained such as the Head of Unit, Head of Administration and Treasurer are staff in the finance and accounting department.

4. Referring to the opinion of (Romney and Steinbart, 2015) that the qualitative characteristics of financial report information with high comparable quality will be useful for users in decision making, thus, in the future it is expected that improvements will be made to create better comparable quality of accounting information. This will make a positive contribution to improving managerial performance, because the better the quality of comparable characteristics in accounting information, the greater the managerial performance of UPBJJ-UT will increase.
5. The results in this study indicate that the comprehensibility factor as one of the requirements that must be met in the qualitative characteristics of the financial statements of accounting information in UPBJJ-UT has a significant (real) impact on managerial performance. That is, comprehensible characteristics of accounting information measured from information that is easily understood and perceived by users are one of the factors that significantly influence the high and low of managerial performance. the conditions generating comprehensible characteristics of accounting information have a significant impact on the managerial performance of UPBJJ-UT because the samples that researchers obtained such as the Head of Unit, Head of Administration and Treasurer are staff in the finance and accounting department. According to (Hall and Bennett, 2011), qualitative characteristics of financial statement information must be easy to be understood and perceived by users because it will be useful in decision making. Referring to the theory, it is expected that in the future there will be improvements and refinements to create characteristics of accounting information with better comprehensible quality. This will make a positive contribution to improving managerial performance, because the better the quality of comparable characteristics in accounting

information, the greater the managerial performance of UPBJJ-UT will increase.

6. The better the embodiment of substance over form characteristics in accounting information, the higher the managerial performance in UPBJJ-UT will be. Therefore, in the future, improvements and refinements are needed to create characteristics of accounting information with better quality of substance over form, for it will contribute significantly to improve managerial performance.

Based on the description of the results of partial hypothesis testing above, the quality of relevant, reliable and substance over form characteristics in accounting information is the factor that significantly influences managerial performance, while comparable and comprehensible characteristics have no significant influence on managerial performance in UPBJJ-UT.

8 SUGGESTION

Further studies are needed and should add other variables since there are still other variables that may affect the managerial performance. The second suggestion is that future researchers should conduct an interview with the respondents so that the results of the research can be more assured and in accordance with the object of purpose intended by the researchers. The third suggestion is that future researchers should use performance measurement instruments that are not measured based on the institution to prevent performance measurement or performance measurement facilities errors provided by the institution.

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