

The Influence of Management Accounting Information Systems and Performance Measurement on Managerial Performance with Human Capital as an Intervening Variable

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Abstract: This study aims to examine the influence of Management Accounting Information Systems and Performance Measurement on Managerial Performance, with Human Capital as an Intervening Variable. This research is quantitative, associative (causal), and the population is MSMEs in Depok City. The sample was determined using the Slovin formula, resulting in a total sample of 100. The data analysis technique used was Structural Equation Modeling (SEM) using the SmartPLS data processing program. The results indicate that there is an influence of Management Accounting Information Systems on human capital, an influence of performance measurement on human capital, an influence of Management Accounting Information Systems on managerial performance, an influence of performance measurement on managerial performance, and an influence of Human Capital on managerial performance. Human capital mediates the influence of Management Accounting Information Systems on managerial performance, and human capital mediates the influence of performance measurement on managerial performance in MSMEs in Depok City.

INTRODUCTION

Managerial performance is a description of the level of achievement in the implementation of a company's activities, programs, policies in realizing the goals of a system, objectives, missions, and visions of an organization, which are stated in the formulation of a strategic scheme within the organization. Melia & Sari (2019) argue that managerial performance is the performance of individual members of the organization in managerial activities including planning, investigation, coordination, staffing, negotiation, representation, and overall performance. Good company performance will certainly be supported by good managerial skills from top managers and lower-level managers. Growth in a company is greatly influenced by the company's managerial performance, but there are still many companies whose managerial performance is not good, which will result in losses for the company.

Problems in the managerial performance of MSMEs in Indonesia include limited managerial skills and knowledge, ineffective financial management (such as mixing personal and business funds), lack of access to technology and digitalization, and limited human resources in employee management. These obstacles cause MSMEs to have difficulties in planning, organizing, implementing, and monitoring, which leads to suboptimal business performance. According to Endiana & Sudiartana (2016) in Ermawati & Arumsari (2019), understanding accounting information systems plays a crucial role in business sustainability because these accounting information systems provide accurate information for MSMEs. MSMEs fully understand that the use of technology in processing data to produce profit and loss reports will greatly assist in achieving business effectiveness. This effectiveness in business is what can be called MSME Performance.

This research focuses on MSMEs in Depok City, where the condition of MSMEs in Depok City faces high levels of competition in the commercial market, especially in the existing food and beverage business. This is reflected in the growing number of MSMEs in the food and beverage industry. High competition in the trade industry, especially in food and beverages, is caused by the use of modern production technology. However, due to the lack of understanding of MSMEs in the field of management, skills acquisition and marketing as well as mastery of technology are still lagging behind, due to the large number of MSMEs, so that their quality is still not supported by adequate development. In addition, MSMEs still do not have a good understanding of the standards for preparing financial reports in accordance with good and correct accounting reporting standards. So that it may have an impact on their managerial performance.

Managerial performance is influenced by several factors, including human capital, management accounting information systems, and performance measurement. Human capital is the most important component a company needs to win the competition (Suyanda et al., 2023). A company performs differently when run by different people. This means that different people managing the same company's assets will create different values (Sani & Andriany, 2020). A company consists of individuals working together to achieve specific goals. A company cannot function without its people. Improving employee performance will positively impact the company's management performance because the basic principle of management is that it is made possible and implemented through the individuals working within that management.

Research conducted by Sani and Andriany (2020), Chairul Sani & Yuli Andriany (2021), Nadapdap, L., & Azmiana, R. (2024) states that human capital influences managerial performance. The influence of human capital on managerial performance is due to its importance as the lifeblood of a company, particularly in implementing managerial performance. Ultimately, it is humans who implement managerial performance.

Management accounting information systems are required by various levels of management, including top, middle, and lower management. Management accounting information systems are information systems that produce outputs using inputs and various processes necessary to meet management objectives (Hansen and Mowen, 2017:4). Essentially, the information required by each level of management differs. Decisions made by lower management are typically structured, meaning they are routine or repetitive and have clear procedures or methods for handling them. Management accounting information systems are expected to provide information to those who need it. Information provided in the right way and at the right time can help company managers achieve their goals.

Research conducted by Chairul Sani & Yuli Andriany (2021), Sitorus et al. (2022),

Nadapdap, L., & Azmiana, R. (2024) shows that management accounting information systems have a positive and significant impact on managerial performance. This means that implementing a good and accurate system will result in measurable (positive) and demonstrable (significant) improvements in the quality of managers' work, such as better decision-making, increased efficiency, and higher motivation, because they are supported by relevant and timely information to carry out their duties.

Performance measurement is a process for determining how well an individual or group is performing in achieving strategic goals. Continuous performance measurement and feedback are essential for continuous improvement and future success, enabling a company to maintain its business continuity. The purpose of a performance measurement system is to gauge managers' progress toward improving business performance, provide detailed information, and reflect the decision-making process (Astuti et al., 2020).

Research conducted by Rumapea et al., (2018) showed that performance measurement has a significant positive influence on managerial performance, this indicates that the better and more effective the performance measurement system implemented, the more managerial performance will improve. Clear performance measurement provides data and information that managers can use to evaluate progress towards goals, identify areas for improvement, make better decisions, and motivate teams to achieve targets, all of which contribute to improving overall managerial performance. In contrast to research conducted by Afriantoni & Erwati, (2019) the results of their research showed that performance measurement did not have a significant influence on managerial performance.

THEORETICAL BASIS

Contingency Theory

Contingency theory is a concept formulated by Drazin and Van de Ven. This theory proposes three important approaches in contingency research: selection, interaction, and systems. Contingency theory, broadly speaking, states that organizational effectiveness is a function of the fit between the system and the environment in which an organization operates. Contingency theory is the first and most well-known tool for explaining variations in organizational structure. Contingency theory is a behavioral theory that claims that there is no single best way to design an organization. The best way to organize a company, however, depends on the company's internal and external circumstances.

The contingency theory approach to management accounting systems is based on the premise that no management accounting system is universally appropriate for all organizations under all circumstances. Management accounting systems also depend on situational factors within the organization. Many studies have applied contingency theory to analyze and design control systems (Otley, 1980), particularly in the field of management accounting systems.

Contingency factors indirectly create the need for information integration required for organizational coordination and control. Contingency theory supports the effectiveness of accounting information systems. The application of accounting information systems theory is closely related to the effects of technology, environmental effects, and organizational structure. Organizational structure, environment, and information technology are three important factors that are interconnected in improving organizational performance and effectiveness. According to Paranoan et al., (2019), the use of AIS in a company is seen from a computer user's increasing ability to use a computer. Thus, the more skilled the user, the more effective the application of accounting information systems in a company, which will result in increased individual

performance.

Managerial Performance

Managerial performance is one of the factors used to improve a company's operational effectiveness. Managerial performance is essential for a company to remain competitive in the face of competitors. Managerial performance is said to be achieved when business unit managers collectively achieve the company's stated goals. According to Rumapea et al. (2018), managerial performance describes the level of performance in implementing activities, programs, or policies to achieve the organization's goals, objectives, mission, and vision as set out in the organization's strategic planning. Leadership performance is defined as one of the most important factors in a company, as improved leadership performance is believed to lead to improved company performance.

Managerial Performance is the extent to which managers are able to carry out management tasks and functions. According to (Chenall and Morris 1998 in Pratiwi 2019) managerial performance is measured using indicators: 1. Planning, namely determining policies and a set of activities to be implemented by considering current and future conditions. Planning aims to provide guidelines and procedures for implementing objectives, company policies, operational implementation procedures, budgeting and work programs so that they are carried out in accordance with the stated objectives; 2. Investigation, namely activities to conduct inspections through collecting and conveying information as material for recording, making reports, thus facilitating the implementation of measurement of results and analysis of work that has been done. Coordination is a process of cooperation with other parts of the organization through the exchange of information related to the adjustment of work programs; 3. Coordination, namely aligning actions that include the exchange of information with people in other organizational units, to be able to relate and adjust the programs to be implemented; 4. Evaluation, namely an assessment carried out by the leadership of the plans that have been made and aimed at assessing employees and records of work results so that from the results of the assessment necessary decisions can be made; 5. Supervision, namely the assessment of observed and reported performance; 6. Staffing, namely maintaining and retaining subordinates in a work unit, selecting new jobs, placing and promoting those jobs in the unit or other work units; 7. Negotiation, namely efforts to obtain agreements in terms of purchasing, selling or contracting goods and services; 8. Representation, namely conveying information about the vision, mission, and activities of the organization by attending meetings and consulting with company partners.

Human Capital

Human Capital is a term that refers to the economic value of human resources (HR), which includes the knowledge, skills, experience, and abilities of individuals that can contribute to the productivity and performance of an organization. This concept emphasizes that humans are not only resources but also valuable assets that can improve company performance. Human capital is a concept that refers to the knowledge, skills, and experience possessed by individuals that contribute to the productivity and performance of an organization. According to Endri (2021), "Human capital is one of the main components of a company's intellectual capital." This shows that human capital is not just human resources, but an asset that can increase company value. Measuring human capital is important to determine employee contributions to organizational performance, and good management can have a positive impact on the company.

According to Achmad Bashirudin (2015:60) there are several indicators in measuring

human capital, namely: 1. Work done, including personal abilities, experience, networks or connections, responsibilities and having a work program based on plans and goals; 2. Work orientation, including things such as daring to take risks, being able to divide and delegate tasks to employees, being service-oriented, being able to communicate well, innovation and risk-taking, results-oriented, team-oriented.

Management Accounting Information System

A management accounting information system serves as a guideline for managers in decision-making, thereby improving overall managerial performance (Sani & Andriany, 2020). The fundamental role of a management accounting information system in an organization is to collect and process accounting data to inform internal company activities by managers and employees, as well as company activities with external parties such as consumers and government suppliers (Izzaturahman & Lestari, 2022). Having a managerial accounting information system is crucial for generating information that helps managers manage their operations and reduce environmental uncertainty to meet organizational goals.

Chenhall and Morris (1986) in Aulia, W.A., (2020) found empirical evidence regarding the characteristics of a useful Management Accounting System, namely broad scope, timeliness, aggregation, and integration. 1. Broadscope: Broad-scope management accounting system information is information that pays attention to focus, quantification, and time horizon. Basically, managers need broad information. Therefore, managers need information that has broad scope characteristics. This characteristic has three sub-dimensions, namely focus, quantification, and time. Focus relates to information originating from within or outside the organization (economic, technological, and market factors), quantification relates to financial and non-financial information, and time relates to estimating events that will occur in the future; 2. Timeliness: Timeliness states the timeliness in obtaining information about an event. The timeliness dimension has two sub-dimensions, namely reporting frequency and reporting speed. Reporting frequency relates to how often information is provided to managers, while speed relates to the time lag between the need for information and its availability. Timely information can influence a manager's ability to respond to an event or problem. Timely information will also support managers in facing environmental uncertainty that occurs within the organization; 3. Aggregation: Information is delivered in a more concise form but still includes important things so as not to reduce the value of the information itself. The aggregation dimension is a summary of information by function, time period, and decision model. Information by function will provide information related to decisions from other business units. The resulting information can reduce or save time in decision making because the information has been collected and arranged according to different functions and time periods.; 4. Integration: Information that reflects the complexity and interconnectedness between one part and another. Integrated information reflects the coordination between one subunit segment and another within the organization. Integrated information acts as a coordinator in controlling diverse decision making. The benefits of integrated information are felt to be important when managers are faced with situations where they must make decisions that can impact other parts/units.

Performance Measurement

Performance measurement is the process of determining how well business activities are achieving strategic goals. Performance measurement systems play a crucial role in controlling and providing feedback on processes and decision-making. A performance measurement system

refers to the process by which an organization evaluates employee performance to improve internal decision-making. Continuously measuring performance and providing feedback is essential for continuous improvement and future success, enabling the company to maintain business continuity (Fish, 2020).

Hornngren and Foster, as cited in Sandy and Ridwan (2019), argue that performance measurement systems have other roles besides controlling and providing feedback on the planning and decision-making process: 1. They facilitate managers in monitoring the progress of their businesses and identifying aspects of the business that may require assistance. 2. They serve as a communication tool. 3. They serve as the basis for the company's reward system.

According to Cascio (2010:337), the criteria or indicators for performance measurement are as follows: 1. Relevance, namely there is a close relationship between standards for certain jobs in accordance with company objectives; 2. Sensitivity, namely the ability of the performance appraisal system to distinguish between effective and ineffective employees; 3. Reliability, namely the consistency of the assessment. In other words, even if the instrument is used by two different people in assessing an employee, the assessment results will tend to be the same; 4. Acceptability, namely the performance measurement designed can be accepted by the parties who use it; 5. Practicality, namely the agreed research instrument is easy to understand by the parties involved in the assessment process.

RESEARCH METHODS

This research uses a quantitative method with an associative approach. Quantitative research according to Sugiyono (2019) can be interpreted as research based on the philosophy of positivism, used to research a specific population or sample, data collection using research instruments, quantitative/statistical data analysis, with the aim of testing predetermined hypotheses. According to Sugiyono (2019) associative research is a formulation of a research problem that asks about the relationship between two or more variables. In this study, an associative research strategy is used to identify the extent of the influence of variable X (independent variable) consisting of management accounting information systems (X1), performance measurement (X2), on human capital variables (Z) and managerial performance (Y). The data sources used in this study are primary and secondary data.

Researchers used the Slovin formula, which is a formula for calculating the minimum sample size in a population. According to Sugiyono (2017), the Slovin formula is a formula used to determine the sample size deemed representative of the entire population. The data collection technique in this study used a questionnaire to ensure data accuracy and research results.

Researchers used SEM, available in SmartPLS version 3, to process and analyze the data in this study. PLS is a Structural Equation Modeling (SEM) solution method that, in this case, is more suitable than other SEM techniques. SEM offers a higher level of flexibility in research that connects theory and data and is capable of conducting path analysis with latent variables, making it frequently used by researchers focusing on the social sciences. Partial Least Squares (PLS) is a fairly robust analysis method because it is not based on many assumptions. Data also does not have to be multivariate normally distributed (indicators with categorical, ordinal, interval, and ratio scales can be used in the same model), and the sample size does not have to be large (Ghozali, 2019). PLS-SEM was evaluated through inner and outer models (Musyaffi et al., 2021).

RESULTS AND DISCUSSION

Descriptive Statistics

Tabel. 1 Descriptive Statistics

Indikator	n	Minimum	Maximum	Mean	Std. Deviation
SIAM01	100	2.00	6.00	5.03	0.98
SIAM02	100	2.00	6.00	5.03	0.93
SIAM03	100	2.00	6.00	5.03	0.93
SIAM04	100	2.00	6.00	5.01	0.89
SIAM05	100	2.00	6.00	5.07	0.92
SIAM06	100	2.00	6.00	5.06	0.90
SIAM07	100	2.00	6.00	5.14	0.90
SIAM08	100	2.00	6.00	4.94	0.93
(X1)				5.04	0.92
PK01	100	2.00	6.00	5.07	0.88
PK02	100	2.00	6.00	5.17	0.79
PK03	100	2.00	6.00	4.99	0.94
PK04	100	2.00	6.00	5.25	0.89
PK05	100	2.00	6.00	5.18	0.93
PK06	100	2.00	6.00	5.10	0.86
PK07	100	2.00	6.00	4.96	1.02
PK08	100	2.00	6.00	5.02	1.09
(X2)				5.09	0.93
HC01	100	2.00	6.00	5.09	1.04
HC02	100	2.00	6.00	5.16	0.93
HC03	100	2.00	6.00	5.13	1.08
HC04	100	2.00	6.00	4.92	1.13
HC05	100	2.00	6.00	5.06	1.02
HC06	100	2.00	6.00	5.26	1.08
HC07	100	2.00	6.00	4.97	1.02
HC08	100	2.00	6.00	4.62	1.32
HC09	100	2.00	6.00	5.10	0.87
HC10	100	2.00	6.00	5.02	1.01
HC11	100	2.00	6.00	5.14	0.85
HC12	100	2.00	6.00	4.98	1.07
(Z)				5.04	1.03
KM01	100	2.00	6.00	5.06	0.92
KM02	100	2.00	6.00	5.05	0.99
KM03	100	2.00	6.00	4.98	0.96
KM04	100	2.00	6.00	4.99	0.94
KM05	100	2.00	6.00	5.22	1.09

Indikator	n	Minimum	Maximum	Mean	Std. Deviation
KM06	100	2.00	6.00	4.80	1.36
KM07	100	2.00	6.00	5.16	1.13
KM08	100	2.00	6.00	5.21	1.13
(Y)				5.06	1.07

Based on the descriptive statistical results table for the four (4) variables above, it can be concluded that:

1. Management Accounting Information System Variables (X1)

The descriptive analysis results show that the Management Accounting Information System (MAIS) variable has a mean value of 5.04 with a standard deviation of 0.92. This value indicates that respondents gave a high rating to the implementation of the MAIS in the organization studied. In general, respondents assessed that the information system used has assisted in the process of collecting, processing, and reporting financial and non-financial data accurately and timely.

The indicator with the highest average value is SIAM07 (mean = 5.14), indicating a positive perception of the system's ability to support managerial decision-making. Meanwhile, the lowest value is SIAM08 (mean = 4.94), indicating the need for improvements in system flexibility or ease of information access for users. The relatively small standard deviation (0.92) illustrates respondents' perceptions that tend to be homogeneous and consistent regarding the quality of the management accounting information system. Thus, it can be concluded that the implementation of the management accounting information system has been running well and has contributed positively to the effectiveness of organizational management.

2. Performance Measurement Variables (X2)

The Performance Measurement (PK) variable obtained a mean value of 5.09 with a standard deviation of 0.93, indicating that the performance measurement mechanism within the organization has been running quite effectively. The high mean value reflects that respondents assessed the performance measurement system as being able to provide relevant and accurate information in assessing the productivity and achievements of individuals and work units.

The indicator with the highest average value was PK04 (mean = 5.25), indicating that this indicator is likely related to the clarity of performance targets or the transparency of assessments, which were considered the best by respondents. Conversely, the lowest value was found in PK07 (mean = 4.96), indicating that there is still a need for improvement in the aspect of consistency or fairness in performance evaluation. The relatively small standard deviation value indicates that respondents' perceptions are quite consistent and do not show significant differences in opinion. These results illustrate that the performance measurement system has been able to support managerial decision-making well, although improvements are still needed to make this system more objective and comprehensive.

3. Human Capital Variables (Z)

The Human Capital variable had a mean value of 5.04 with a standard deviation of 1.03. These results indicate that respondents rated the competence and capabilities of human resources within the organization as good. The relatively high mean value indicates that the organization has personnel with the skills, knowledge, and work attitudes that support effective task implementation.

The highest indicator was HC06 (mean = 5.26), indicating that respondents highly valued the innovation aspect or adaptability of human resources to changes in the work environment.

Meanwhile, the indicator with the lowest score was HC08 (mean = 4.62), indicating that there is still room for improvement in the motivation, creativity, and personal development aspects of personnel. The slightly larger standard deviation compared to other variables indicates a variation in views among respondents regarding the quality of human resources. This can be interpreted as meaning that although human capital is generally at a good level, more equitable development and training policies are still needed to ensure the competence of soldiers or employees increases in a balanced manner.

4. Managerial Performance Variables (Y)

The Managerial Performance variable showed a mean value of 5.06 with a standard deviation of 1.07, indicating that respondents had a positive perception of the ability of managers or leaders to carry out management functions such as planning, organizing, directing, and controlling. A high mean value indicates that managerial performance has been running well and effectively in achieving organizational goals.

The indicator with the highest score is KM05 (mean = 5.22), which reflects the leadership's ability to make strategic decisions or solve problems quickly and accurately. Meanwhile, the lowest score is KM06 (mean = 4.80), which indicates the need for improvement in communication, coordination, or time management. The relatively large standard deviation (1.07) indicates variations in perceptions among respondents, possibly due to differences in experience or position within the organizational structure. Overall, these results show that managerial performance has demonstrated good effectiveness, but can still be improved through leadership training, reward systems, and an enhanced collaborative work culture.

Hypothesis Testing

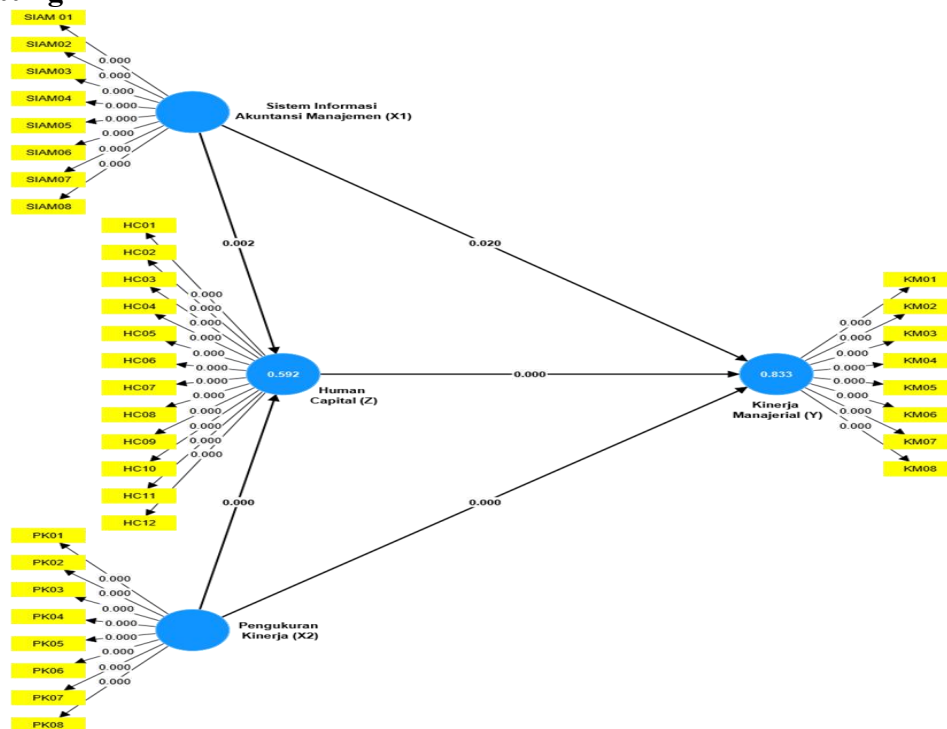


Figure 1 Path Diagram of T-Statistic Values (Bootstrapping)

Source: Researcher Processed Data Results, 2026 (SmartPLS 3.3.3 Output)

The test results in the image above are summarized and explained as follows:

Table.2 Hypothesis Testing

Pengaruh	Original sample	T statistics (O/STDEV)	P values	Keterangan
Sistem Informasi Akuntansi Manajemen (X1) -> Human Capital (Z)	0.212	2.923	0.002	Signifikan
Pengukuran Kinerja (X2) -> Human Capital (Z)	0.641	7.848	0.000	Signifikan
Sistem Informasi Akuntansi Manajemen (X1) -> Kinerja Manajerial (Y)	0.140	2.045	0.020	Signifikan
Pengukuran Kinerja (X2) -> Kinerja Manajerial (Y)	0.417	4.175	0.000	Signifikan
Human Capital (Z) -> Kinerja Manajerial (Y)	0.468	4.278	0.000	Signifikan
Sistem Informasi Akuntansi Manajemen (X1) -> Human Capital (Z) -> Kinerja Manajerial (Y)	0.099	2.215	0.013	Signifikan
Pengukuran Kinerja (X2) -> Human Capital (Z) -> Kinerja Manajerial (Y)	0.300	3.269	0.001	Signifikan

Sumber : Hasil Data Diolah peneliti, 2026 (*Output SmartPLS 3.3.3*)

Based on the table above, it can be concluded that:

a. The Influence of Financial Management Accounting Information Systems (X1) on Human Capital (Z)

The test results displayed in the table above show a path coefficient value of 0.212, a t-statistics value of 2.923 is obtained, this value is more than the critical point of 1.64, while at p-values of 0.050 the value is less than the significance level of 0.05. These results can be concluded that the hypothesis stating that there is a significant influence of the Financial Management Accounting Information System (X1) on Human Capital (Z) work can be accepted, in other words there is a significant positive influence of the Financial Management Accounting Information System (X1) on Human Capital (Z).

b. The Influence of Performance Measurement (X2) on Human Capital (Z)

The test results displayed in the table above show a path coefficient value of 0.641, a t-statistics value of 7.848 is obtained, this value is more than the critical point of 1.64, while at p-values of 0.000 the value is smaller than the significance level of 0.05. These results can be concluded that the hypothesis stating that there is a significant influence of Performance Measurement (X2) on Human Capital (Z) can be accepted, in other words there is a significant positive influence of Performance Measurement (X2) on Human Capital (Z).

c. The Influence of Financial Management Accounting Information Systems (X1) on Managerial Performance (Y)

The test results displayed in the table above show a path coefficient value of 0.140, a t-statistics value of 2.045 is obtained, this value is more than the critical point of 1.64, while at p-values of 0.020 the value is less than the significance level of 0.05. These results can be concluded that the hypothesis stating that there is a significant influence of the Management Accounting Information System (X1) on Managerial Performance (Y) can be accepted, in other words there is a significant positive influence of the Financial Management Accounting Information System (X1) on Managerial Performance (Y).

d. The Influence of Performance Measurement (X2) on Managerial Performance (Y)

The test results displayed in the table above show a path coefficient value of 0.417, a t-statistics value of 4.175 is obtained, this value is more than the critical point of 1.64, while at p-values of 0.000 the value is less than the significance level of 0.05. These results can be concluded that the hypothesis stating that there is a significant influence of Performance

Measurement (X2) on Managerial Performance (Y) can be accepted, in other words there is a significant positive influence of Performance Measurement (X2) on Managerial Performance (Y).

e. The Influence of Human Capital (Z) on Managerial Performance (Y)

The test results displayed in the table above show a path coefficient value of 0.468, a t-statistics value of 4.278 is obtained, this value is more than the critical point of 1.64, while at p-values of 0.000 the value is less than the significance level of 0.05. These results can be concluded that the hypothesis stating that there is a significant influence of Human Capital (Z) work on Managerial Performance (Y) can be accepted, in other words there is a significant positive influence of Human Capital (Z) work on Managerial Performance (Y).

f. The Influence of Financial Management Accounting Information Systems (X1) on Managerial Performance (Y) through Human Capital (Z)

The test results displayed in the table above show a path coefficient value of 0.099, a t-statistics value of 2.215 is obtained, this value is more than the critical point of 1.64, while at p-values of 0.013 the value is less than the significance level of 0.05. These results can be concluded that the hypothesis stating that there is a significant influence of the Financial Management Accounting Information System (X1) on Managerial Performance (Y) through Human Capital (Z) can be accepted, in other words there is a significant positive influence of the Financial Management Accounting Information System (X1) on Managerial Performance (Y) through Human Capital (Z).

g. The Influence of Performance Measurement (X2) on Managerial Performance (Y) through Human Capital (Z)

The test results displayed in the table above show a path coefficient value of 0.300, a t-statistics value of 3.269 is obtained, this value is more than the critical point of 1.64, while at p-values of 0.001 the value is less than the significance level of 0.05. These results can be concluded that the hypothesis stating that there is a significant influence of Performance Measurement (X2) on Managerial Performance (Y) through Human Capital (Z) can be accepted, in other words there is a significant positive influence of Performance Measurement (X2) on Managerial Performance (Y) through Human Capital (Z).

CONCLUSION

1. Management accounting information systems influence human capital in Depok City's MSMEs.
2. Performance measurement influences human capital in Depok City's MSMEs.
3. Management accounting information systems influence managerial performance in Depok City's MSMEs.
4. Performance measurement influences managerial performance in Depok City's MSMEs.
5. Human capital influences managerial performance in Depok City's MSMEs.
6. Human capital mediates the influence of management accounting information systems on managerial performance in Depok City's MSMEs.
7. Human capital mediates the influence of performance measurement on managerial performance in Depok City's MSMEs.

SUGGESTION

These suggestions are aimed at MSME actors in Depok City and related parties :

1. Improving the Quality and Implementation of Management Accounting Information Systems (AIS): MSMEs need to optimize the use of management accounting information

systems (AIS) for better decision-making. This includes ensuring accurate and timely data input, as well as utilizing features such as cost reporting and profitability analysis. MSMEs can be encouraged to adopt simple accounting applications that are available for free or at a low cost.

2. Human Capital Development: Given the critical role of human capital as an intervening variable, investment in HR development is crucial. Local governments or relevant agencies are advised to organize training programs focused on:
 - a. Financial and Accounting Literacy: Improving MSMEs' basic understanding of financial management and accounting reporting.
 - b. Digital Skills: Training in the effective use of technology and AIS to support operations and management.
3. Formulating Comprehensive Performance Measurements: MSMEs should implement a performance measurement system that focuses not only on financial aspects but also on non-financial aspects to provide a more holistic picture of managerial performance.
4. Collaboration with External Parties: Relevant agencies in Depok City can collaborate with academics or consultants to provide ongoing assistance in implementing SIAM and other best management practices.

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