

# The Effect of Management Accounting Systems and Leadership on Managerial Performance with Knowledge Management as a Moderator Variable

Imelda Dian Rahmawati<sup>1\*</sup>, Sarwendah Biduri<sup>2</sup>, Aisha Hanif<sup>3</sup>

<sup>1,2,3</sup>Department of Accounting, Faculty of Business, Law, and Social Science, Universitas Muhammadiyah Sidoarjo; Sidoarjo, Indonesia

\*Corresponding Author E-Mail: imeldadian@umsida.ac.id.

Submitted:  
December 14, 2025

Revised:  
January 7, 2026

Accepted:  
April 28, 2026

Published Online:  
April 30, 2026

## ABSTRACT

*This study investigates the influence of management accounting information systems and leadership style on managerial performance within the Indonesian banking sector, incorporating knowledge management as a moderating variable. The primary issue addressed is whether these two factors significantly affect managerial performance and whether knowledge management strengthens or weakens these relationships. A quantitative approach is employed using secondary data obtained from the annual reports of 32 banking firms listed on the Indonesia Stock Exchange in 2024. The data are analyzed using multiple regression and Moderated Regression Analysis techniques. The results indicate that management accounting information systems do not exhibit a significant direct effect but become significant when included in the moderated model. In contrast, leadership style shows no significant effect, either directly or through moderation. Additionally, knowledge management negatively moderates the relationship between management accounting information systems and managerial performance, while no moderating effect is found in the relationship involving leadership style. Managerial performance is more closely associated with the integration of information systems and knowledge management practices. The implications of this study suggest that banking institutions should strengthen the integration between management accounting information systems and knowledge management to avoid functional overlap that may reduce performance effectiveness.*

**Keywords:** Information System, Knowledge Management, Leadership Style, Management Accounting, Managerial Performance.

## INTRODUCTION

In the era of rapid digital transformation and globalization, the banking industry in Indonesia is confronted with increasingly complex challenges in information management and managerial decision-making. Intensified competition, strict regulatory demands, and technological advancements require banking institutions to adopt integrated, adaptive, and responsive systems to sustain competitive advantage. The growing volume of data necessitates the ability to process information accurately and efficiently, as failure to do so may compromise the quality of managerial decisions and overall organizational performance (Manossoh et al., 2022). Enhancing managerial performance has become a critical priority to ensure organizational effectiveness in dynamic business environments (Hartmann et al., 2010; Deliani, 2021).

One of the key determinants of managerial performance is the management accounting information system. This system plays a vital role in collecting, processing, and presenting both financial and non-financial information to support planning, control, and decision-making functions (Suprantiningrum & Lukas, 2021). Supported by advancements in information technology, such systems are capable of producing accurate, timely, and integrated reports, including segmented reporting that facilitates detailed performance evaluation (Chenhall, 2003; Putri, 2025). Moreover, organizations that effectively utilize

**JIAKES**

Jurnal Ilmiah Akuntansi  
Kesatuan  
Vol. 14 No. 2, 2026  
pp. 551-562  
IBI Kesatuan  
ISSN 2337 – 7852  
E-ISSN 2721 – 3048  
DOI: 10.37641/jiakes.v14i2.4797

information systems tend to achieve higher levels of managerial effectiveness and maintain stronger competitive positions (Tangdialla & Kalangi, 2021; Sabilisa et al., 2022). Therefore, management accounting information systems are considered to have substantial potential in improving managerial performance (Pedroso et al., 2020).

In addition to information systems, leadership style represents another critical factor influencing managerial performance through its effect on employee behavior, motivation, and organizational outcomes. Effective leadership fosters innovation, enhances coordination, and supports the successful implementation of organizational strategies, particularly within the highly regulated and hierarchical banking sector (Jufri & Marimin, 2022). Different leadership approaches, such as transformational, transactional, and visionary styles, are believed to exert varying effects on managerial effectiveness (Novyenta & Rahmawati, 2025). Nevertheless, the effectiveness of leadership is not independent but rather contingent upon the presence of supportive organizational systems.

Within the context of a knowledge-based economy, knowledge management emerges as a strategic component that enhances organizational capability in managing intellectual assets. It enables organizations to generate, share, and utilize knowledge effectively to create value and strengthen competitiveness (Uslima, 2018; Adnyana & Bahri, 2020). Furthermore, knowledge management facilitates information flow and interaction within organizations, thereby supporting better decision-making processes (Juliana et al., 2021; Jusriadi, 2022). In this study, knowledge management is positioned as a moderating variable that may strengthen or weaken the relationships between management accounting information systems, leadership style, and managerial performance, consistent with contingency theory, which emphasizes the importance of alignment between organizational factors (Casey, 2002; Anwar, 2015; Fitria, 2021).

Despite extensive research on these variables, prior findings remain inconsistent. Studies by Suprantiningrum and Lukas (2021) and Sabilisa et al. (2022) report a positive influence of management accounting information systems on managerial performance. Sari and Kartono (2024) find a negative effect of leadership style on managerial performance, while Choiri (2023) indicates that leadership does not strengthen the relationship between management control systems and performance. Meanwhile, studies by Winarto (2020) and Fuadah and Safitri (2020) highlight the positive role of knowledge management, although its moderating effect remains inconclusive. These inconsistencies reveal a research gap, particularly regarding the role of knowledge management as a moderating variable in the relationship between management accounting information systems, leadership style, and managerial performance.

The novelty of this study lies in its integrated approach, which simultaneously examines management accounting information systems, leadership style, and knowledge management within a single research model, particularly in the context of the Indonesian banking sector, where such comprehensive analysis remains limited. This study aims to investigate the effects of management accounting information systems and leadership style on managerial performance, as well as to analyze the moderating role of knowledge management in strengthening or weakening these relationships.

This study is expected to contribute to the development of management accounting literature and to reinforce the application of contingency theory in explaining organizational relationships. In practice, the findings are anticipated to provide valuable insights for banking institutions in formulating effective strategies related to information system optimization, leadership development, and knowledge management practices to enhance managerial performance and sustain competitiveness in an increasingly dynamic industry.

## **LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT**

### **Management Accounting Information Systems and Managerial Performance**

Management accounting information systems are essential in supporting managerial performance by delivering relevant, timely, and accurate information for planning,

control, decision-making, and performance evaluation. In a rapidly changing business environment, organizations require effective information systems to ensure that managerial actions remain aligned with organizational objectives (Wang et al, 2010). The use of structured information, such as segmented reporting, enables managers to assess performance across different units more precisely and supports strategic decision-making (Chenhall, 2003; Putri, 2025). Moreover, firms that effectively utilize information systems tend to gain competitive advantages through improved access to high-quality information, which enhances managerial effectiveness (Sabilisa et al., 2022). Consequently, management accounting information systems are viewed as a critical component in improving managerial performance (Kamal et al., 2020).

From a theoretical standpoint, contingency theory posits that the effectiveness of management accounting information systems is influenced by their compatibility with organizational conditions, including environmental uncertainty, technology, and structural characteristics (Casey, 2002; Anwar, 2015). This indicates that the effect of such systems on managerial performance may vary depending on situational factors. Empirical evidence also suggests that although these systems provide valuable support for managerial decision-making, their effectiveness depends on how well they are embedded within organizational processes (Deliani, 2021).

H1: Management accounting information systems have a significant effect on managerial performance.

### **The Effect of Leadership Style on Managerial Performance**

Leadership style represents a fundamental factor influencing managerial performance, as it shapes how managers guide employees, implement strategies, and respond to organizational challenges. Within the banking sector, which operates under strict regulations and hierarchical structures, leadership plays a crucial role in promoting innovation and organizational adaptability (Jufri & Marimin, 2022). Various leadership styles, including transformational, transactional, and visionary approaches, are considered to have different implications for managerial effectiveness, particularly in dynamic and competitive environments (Novyenta & Rahmawati, 2025). Effective leadership enables better coordination of resources, fosters employee engagement, and contributes to improved organizational outcomes. Therefore, leadership style not only affects operational efficiency but also determines the extent to which organizations can adapt to change and sustain long-term performance.

According to contingency theory, the effectiveness of a leadership style depends on its alignment with the organizational context and the availability of supporting mechanisms (Casey, 2002; Anwar, 2015). This suggests that leadership alone may not be sufficient to improve managerial performance without complementary systems, such as effective information systems and knowledge management practices. Furthermore, prior studies by Deliani (2021) indicate that managerial performance is shaped by various organizational factors, including structure, culture, and resources. Therefore, leadership should not be viewed in isolation but rather as part of a broader, integrated system that collectively influences organizational outcomes and managerial effectiveness.

H2: Leadership style has a significant effect on managerial performance.

### **The Effect of Knowledge Management as a Moderating Variable**

Knowledge management serves as a strategic mechanism that enhances organizational effectiveness by facilitating the generation, dissemination, and utilization of both tacit and explicit knowledge. In the banking industry, knowledge management allows managers to integrate system-generated information with experiential insights, thereby improving the quality of decision-making. When combined with management accounting information systems, knowledge management can increase the relevance and applicability of information, ultimately contributing to improved managerial performance (Chenhall,

2003; Sabilisa et al., 2022). This integration supports managers in interpreting data within a broader organizational context and responding more effectively to environmental changes. As a result, knowledge management becomes a critical enabler in strengthening managerial capability and ensuring that information is effectively transformed into actionable decisions.

From the perspective of contingency theory, knowledge management acts as a contextual variable that can either strengthen or weaken the relationship between organizational systems and performance outcomes (Casey, 2002). Its effectiveness largely depends on the degree of alignment with organizational structures, culture, and operational processes. When properly integrated, knowledge management facilitates better coordination, supports decision-making, and enhances adaptability. Previous studies by Anwar (2015) indicate that it improves organizational interactions and performance by enabling efficient information flow, knowledge sharing, and utilization. Therefore, knowledge management should be viewed as a strategic mechanism that complements organizational systems in achieving optimal performance outcomes.

H3: Knowledge management moderates the influence of management accounting information systems on managerial performance

H4: Knowledge management moderates the influence of leadership style on managerial performance.

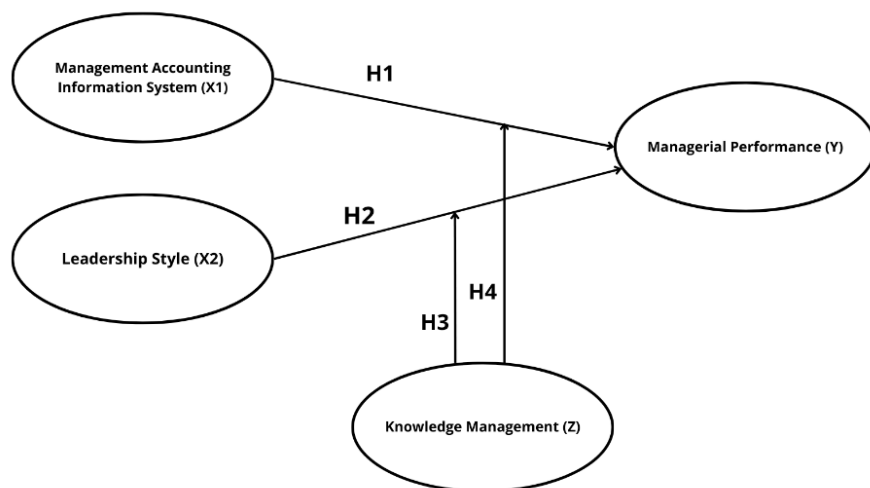


Figure 1. Conceptual Framework

Figure 1 illustrates the conceptual framework of the study, which examines the relationships among variables. The model shows that management accounting information systems and leadership style are proposed to have direct effects on managerial performance, as represented by hypotheses H1 and H2. In addition, knowledge management functions as a moderating variable that influences the strength of these relationships. H3 indicates that knowledge management moderates the relationship between management accounting information systems and managerial performance, while H4 shows its moderating role in the relationship between leadership style and managerial performance. The figure highlights both direct and interaction effects within the proposed research model.

## RESEARCH METHODS

This study employs a quantitative approach using secondary data obtained from the annual reports of banking companies listed on the Indonesia Stock Exchange through the official website. The quantitative approach is adopted because it enables objective, systematic, and measurable examination of relationships among variables (Hermawan &

Amirullah, 2021). Variables in this study are defined as elements that exhibit variation and are determined by the researcher to be examined in order to obtain relevant information (Agustin et al., 2019). The study consists of independent variables, namely management accounting information systems and leadership style, a dependent variable, namely managerial performance, and a moderating variable, namely knowledge management. The population includes all banking companies listed on the Indonesia Stock Exchange in 2024, totaling 47 firms. The sampling technique used is non-probability sampling with a purposive sampling method based on the completeness of annual reports, resulting in 32 companies as the final sample.

Data collection was conducted through documentation of annual reports and literature review from relevant journals and books supporting the research topic. The management accounting information system is measured using indicators of information technology utilization and segmented reporting that supports decision-making processes (Chenhall, 2003). Leadership style is measured through indicators such as leadership development programs, values-based leadership, and leaders' involvement in innovation and change management (Susita et al., 2020; Siswadi et al., 2023). Managerial performance is assessed based on indicators including planning and control, decision-making quality, continuous innovation and improvement, human resource development, as well as financial and non-financial performance (Hasanah, 2015; Manik et al, 2024). Meanwhile, knowledge management is measured through indicators of technology utilization, organizational structure, and organizational culture that support knowledge creation and sharing (Masyita & Firdaus, 2025). All variables in this study are measured using a dummy scale.

The data analysis technique begins with classical assumption tests, including the normality test using the One-Sample Kolmogorov-Smirnov method to ensure normally distributed residuals, multicollinearity testing based on tolerance and Variance Inflation Factor (VIF) values to detect correlations among independent variables, heteroscedasticity testing to ensure homogeneity of residual variance, and autocorrelation testing using the Durbin-Watson statistic to examine residual independence (Ghozali, 2011). Hypothesis testing is conducted using a partial test (t-test) to determine the individual effect of independent variables on the dependent variable. The main analysis employs multiple linear regression to assess the influence of independent variables on managerial performance. In addition, Moderated Regression Analysis (MRA) is applied to examine the moderating effect of knowledge management in strengthening or weakening the relationships between independent variables and managerial performance (Liana, 2009). All analyses are performed using SPSS (Statistical Package for the Social Sciences) as the data processing tool.

## RESULTS

The normality test is performed to assess if the residuals in the regression model follow a normal distribution, a key assumption in traditional linear regression analysis. In this research, the One-Sample Kolmogorov-Smirnov test is conducted on the unstandardized residuals to assess normality. The outcomes of the normality test are displayed in Table 1.

Table 1. Normality Test

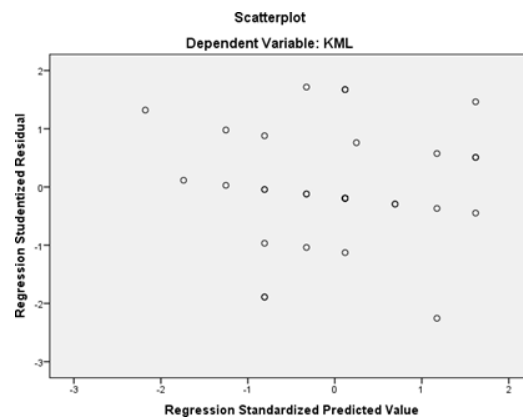
Component	Value
N	32
Mean (Unstandardized Residual)	0.0000000
Std. Deviation	0.11844423
Most Extreme Differences (Absolute)	0.144
Most Extreme Differences (Positive)	0.114
Most Extreme Differences (Negative)	-0.144
Test Statistic	0.144
Asymp. Sig. (2-tailed)	0.088

Table 1 presents the results of the normality test using the One-Sample Kolmogorov–Smirnov method based on unstandardized residuals. The test shows that the sample consists of 32 observations with a mean residual value of 0.0000000 and a standard deviation of 0.11844423. The absolute most extreme difference is 0.144, with positive and negative deviations of 0.114 and -0.144, respectively. The test statistic is 0.144, while the Asymp. Sig. (2-tailed) value is 0.088. Since the significance value is greater than 0.05, it can be concluded that the residuals are normally distributed, indicating that the regression model meets the normality assumption.

**Table 2.** Multicollinearity Test Results

Variable	Tolerance	VIF
Management Accounting Information System	0.993	1.007
Leadership Style	0.993	1.007

Table 2 shows the outcomes of the multicollinearity test applied to the independent variables in the regression model. The tolerance values for both the management accounting information system and leadership style are recorded at 0.993, which exceeds the minimum acceptable limit of 0.10. Meanwhile, the VIF values for both variables are 1.007, which are considerably lower than the threshold value of 10. These findings indicate that no multicollinearity problem exists among the independent variables. The regression model is deemed suitable for further statistical analysis.



**Figure 2.** Scatterplot Result

Based on Figure 2, the heteroscedasticity test using a scatterplot, the residual points are randomly distributed above and below the zero line on the Y-axis. The pattern of dispersion does not indicate any systematic shape such as funneling, widening, or wave-like formation. Therefore, it can be concluded that the regression model does not exhibit heteroscedasticity, meaning that the assumption of homoscedasticity is satisfied.

**Table 3.** Autocorrelation Test Results

Test	Value
R	0.159 <sup>a</sup>
R Square	0.025
Adjusted Square	-0.042
Std. Error of the Estimate	0.12246
Durbin-Watson	2.480

Table 3 shows the regression model summary, including the coefficient of determination and autocorrelation test results. The R value of 0.159 indicates a very weak relationship between the variables. The R Square value of 0.025 shows that only 2.5% of the variation in managerial performance is explained by management accounting information systems and leadership style, while the remaining 97.5% is influenced by other factors. The Adjusted R Square of -0.042 confirms the very low explanatory model. The standard error of 0.12246 reflects the prediction error of the model. Meanwhile, the

Durbin-Watson value of 2.480 indicates that there is no serious autocorrelation problem in the regression residuals. The model has weak explanatory ability but meets the autocorrelation assumption.

**Table 4.** Multiple Linear Regression

Variable	Unst. Coeff. B	Std. Errors	Stand. Coeff. B	t-statistic	Sig
Constant	0.592	0.244		2.429	0.022
Management Accounting Information System	0.168	0.251	0.124	0.672	0.507
Leadership Style	0.071	0.145	0.090	0.489	0.629

Table 4 presents the results of the t-test, which examines the partial effect of each independent variable on managerial performance. The findings indicate that the management accounting information system has a positive but not significant effect, as shown by a coefficient of 0.168 with a significance value of 0.507, which is higher than 0.05. Similarly, leadership style also shows a positive but insignificant influence on managerial performance, with a coefficient of 0.071 and a significance value of 0.629. The constant value is statistically significant at 0.022, indicating the baseline level of the dependent variable when all predictors are held constant. Neither of the independent variables has a statistically significant partial effect on managerial performance in this model.

**Table 5.** Moderated Regression Analysis (MRA)

Variable	Unst. Coeff. B	Unst. Coeff. Std. Errors	Stand. Coeff. B	t-statistic	Sig
Constant	-0.145	0.356	0.1213	-0.407	0.687
Management Accounting Information System	0.1652	0.659	0.1213	2.506	0.019
Leadership Style	0.020	0.568	0.025	0.035	0.973
Knowledge Management* Management Accounting Information System → Managerial Performance	-1.630	0.710	-2.072	-2.294	0.030
Knowledge Management* Leadership Style → Managerial Performance	0.876	0.692	1.552	1.266	0.216

The test results indicate that the management accounting information system has a significant positive effect on managerial performance, as shown by a significance value of 0.019, which is lower than 0.05. This finding suggests that better implementation of the management accounting information system leads to improved managerial performance, highlighting its important role as an information tool that supports managerial decision-making. In contrast, leadership style does not show a significant direct effect on managerial performance, with a significance value of 0.973 exceeding 0.05. This implies that leadership style alone is insufficient to enhance performance without the support of other organizational systems and strategies.

Furthermore, the interaction between the management accounting information system and knowledge management is found to be significant, with a significance value of 0.030 and a negative coefficient of -1.630. This indicates that knowledge management weakens the positive influence of the management accounting information system on managerial performance, meaning that higher levels of knowledge management reduce the effectiveness of the system in improving performance. Meanwhile, the interaction between leadership style and knowledge management is not significant, with a significance value of 0.216. This shows that knowledge management does not moderate the relationship between leadership style and managerial performance. The moderating role of knowledge management is only evident in the relationship involving the management accounting information system, not leadership style.

## **DISCUSSION**

The findings of this study indicate that the management accounting information system plays an important role in enhancing managerial performance, although its direct effect is not always consistent. This suggests that the effectiveness of the system is not solely determined by its technological presence, but also by how it is integrated into managerial decision-making processes (Febricya, 2018). The system functions as an information provider that supports planning, control, and performance evaluation, thereby assisting managers in improving organizational effectiveness. However, under certain conditions, its direct effect on managerial performance is not statistically significant, indicating that contextual factors also play a determining role in its effectiveness.

In addition, the study finds that leadership style does not have a significant effect on managerial performance, either directly or in interaction with other variables. This implies that managerial performance cannot rely solely on leadership style but requires broader organizational support. Leadership in this context is better understood as a supporting factor that must be aligned with information systems, organizational structure, and other work mechanisms to contribute optimally to performance (Ritonga et al., 2025). Therefore, leadership does not operate independently but is highly dependent on the broader organizational context.

Furthermore, the results reveal that knowledge management plays a moderating role in the relationship between the management accounting information system and managerial performance. However, the direction of this moderation weakens the relationship. This indicates that improvements in knowledge management do not necessarily enhance the effectiveness of the information system in driving performance (Febricya, 2018). This phenomenon may be explained by the overlap between the functions of management accounting information systems and knowledge management within organizations. When knowledge management becomes highly dominant, managers tend to rely more on experience, intuition, and informal knowledge sharing rather than formal system-generated information, thereby reducing the system's contribution to decision-making processes.

From a contingency theory perspective, these findings suggest that the effectiveness of management accounting information systems depends on the alignment between technology, organizational structure, organizational culture, and knowledge management strategies (Casey, 2002). Thus, different organizational conditions may produce different outcomes, as system effectiveness is determined by the fit among organizational elements. This also confirms that information technology cannot independently improve performance but must be integrated with effective knowledge management systems.

Meanwhile, the study also finds that knowledge management does not moderate the relationship between leadership style and managerial performance. This indicates that even when knowledge management systems are implemented, they do not necessarily enhance the effectiveness of leadership in influencing performance (Jumaidi et al., 2021; Aisya et al., 2022). In other words, knowledge management does not act as a contingent factor that strengthens leadership effectiveness in the banking context examined in this study. This reflects a gap between theoretical expectations and empirical implementation, where ideal knowledge management should support leadership through both explicit and tacit knowledge sharing.

The findings emphasize that managerial performance is more strongly influenced by the combination of management accounting information systems and knowledge management than by leadership style alone. While information systems play a strategic role in supporting decision-making, their effectiveness depends on how knowledge is managed within the organization. Without proper alignment, the interaction between these elements may even weaken performance outcomes. These findings are consistent with Jumaidi et al. (2021), Aisya et al. (2022), Sitorus et al. (2022), and Hartono (2024), who similarly report that both information systems and leadership style do not always have a significant direct effect on managerial performance. Furthermore, the results also

align with Islam et al. (2021), who found that knowledge does not always function effectively as a moderating variable in organizational relationships.

## CONCLUSION

The conclusion of this study indicates that the management accounting information system plays a significant role in managerial performance, although its direct effect is not consistently significant. Leadership style does not show a significant influence on managerial performance, either directly or through moderation. Meanwhile, knowledge management functions as a significant moderating variable. However, it weakens the relationship between the management accounting information system and managerial performance and does not moderate the relationship between leadership style and managerial performance. These findings suggest that managerial performance is more strongly shaped by the integration of management accounting information systems and knowledge management rather than leadership style alone, highlighting the importance of alignment among organizational components in supporting effective decision-making.

The implications of this study suggest that banking institutions should strengthen the integration between management accounting information systems and knowledge management to avoid functional overlap that may reduce performance effectiveness. From a theoretical perspective, these findings reinforce contingency theory, which emphasizes the importance of alignment between systems, structures, and organizational context. However, this study has limitations, including the use of secondary data limited to a single year and a relatively small sample size, which may restrict the generalizability of the findings. Future research is recommended to extend the observation period, include additional variables such as organizational culture or digital transformation readiness, and employ mixed methods approaches to gain a more comprehensive understanding of factors influencing managerial performance.

**FUNDING STATEMENT:** This research did not receive any specific grant from funding agencies in the public, commercial, or not - for - profit sectors.

**CONFLICTS OF INTEREST:** The author declares no conflict of interest.

**DECLARATION OF GENERATIVE AI STATEMENT:** During the preparation of this work, the author used Turnitin, Grammarly, and ChatGPT to improve sentence structure and overall clarity. All content was then reviewed, edited, and refined by the author, who takes full responsibility for the accuracy, integrity, and originality of the final publication.

## REFERENCES

- [1] Adnyana, I. M., & Bahri, P. (2020). Pengaruh knowledge management terhadap kinerja karyawan dimediasi learning organization di BPJS Ketenagakerjaan Pusat Jakarta. *Ilmu dan Budaya*, 41(70), 7710–7720.
- [2] Agustin, N., Alfin, M., Intan, D., & Azhari, P. (2019). Study of literature: The role of management control systems on managerial performance. *Research Accounting Journal*, 3(2), 254–257.
- [3] Aisya, A. N., Mahfudnurnajamuddin, M., Kalsum, U., & Budiandriani, B. (2022). Pengaruh desentralisasi dan sistem akuntansi manajemen terhadap kinerja manajerial. *Center of Economic Students Journal*, 5(4), 349–362.
- [4] Anwar, M. (2015). Contingency theory and its implications for corporate financial planning and organization structure. *Jurnal Aplikasi Manajemen*, 13(3), 363–370.
- [5] Casey, C. (2002). *Critical analysis of organizations: Theory, practice, revitalization*. London: Sage Publications.
- [6] Chenhall, R. H. (2003). Management control systems design within its organizational context: Findings from contingency-based research and directions for the future. *Accounting, Organizations and Society*, 28(3), 127–168.

- [7] Choiri, C. (2023). Pengaruh penerapan sistem pengendalian manajemen terhadap kinerja manajerial dengan gaya kepemimpinan sebagai variabel moderating. *Seiko Journal of Management & Business*, 6(1), 22–32.
- [8] Deliani, R., M., A., & Meyla, D. N. (2021). Pengaruh sistem akuntansi manajemen dan sistem pengendalian manajemen terhadap kinerja manajerial. *Pareso Journal*, 3(1), 11–22.
- [9] Febricya, S. H. (2018). *Pengaruh sistem informasi akuntansi, budaya organisasi, gaya kepemimpinan, reward dan sistem pengukuran kinerja terhadap kinerja manajerial (studi kasus pada Perusahaan PTPN V)*. Medan: Universitas Sumatera Utara (Doctoral dissertation).
- [10] Fitria, G. N. (2021). The effect of management accounting system, sustainable leadership and environmental strategy on business performance with organizational culture as moderator. *International Journal of Contemporary Accounting*, 3(1), 45–60.
- [11] Fuadah, L. L., & Safitri, R. H. (2020). The mediating role of management accounting systems that influence management style on managerial performance. In *5th Sriwijaya Economics, Accounting, and Business Conference (SEABC 2019)* (pp. 1–4). Dordrecht: Atlantis Press.
- [12] Ghozali, I. (2011). *Aplikasi analisis multivariate dengan program SPSS*. Semarang: Universitas Diponegoro.
- [13] Hartmann, F., Naranjo-Gil, D., & Perego, P. (2010). The effects of leadership styles and use of performance measures on managerial work-related attitudes. *European Accounting Review*, 19(2), 275–310.
- [14] Hartono, M. R. (2024). Pengaruh gaya kepemimpinan kepala sekolah dan budaya organisasi terhadap kinerja melalui kepuasan kerja guru. *Jurnal Manajerial Bisnis*, 7(2), 122–132.
- [15] Hasanah, H. (2015). Pengaruh total quality management terhadap kinerja manajerial dengan sistem pengukuran kinerja dan sistem penghargaan sebagai variabel moderating. In *Proceedings of the National Academic Science Conference* (Vol. 3, No. 1, pp. 1–15). Washington: PNAS.
- [16] Hermawan, S. E., & Amirullah, S. E. (2021). *Metode penelitian bisnis: Pendekatan kuantitatif & kualitatif*. Malang: Media Nusa Creative (MNC Publishing).
- [17] Islam, T., Ahmad, S., Kaleem, A., & Mahmood, K. (2021). Abusive supervision and knowledge sharing: Moderating roles of Islamic work ethic and learning goal orientation. *Management Decision*, 59(2), 205–222.
- [18] Jufri, J., & Marimin, M. (2022). Pengaruh gaya kepemimpinan dan budaya organisasi terhadap kinerja karyawan. *Jurnal Tadbir Peradaban*, 2(2), 119–123.
- [19] Juliana, C., Gani, L., & Jermias, J. (2021). Performance implications of misalignment among business strategy, leadership style, organizational culture and management accounting systems. *International Journal of Ethics and Systems*, 37(4), 509–525.
- [20] Jumaidi, L. T., Lestari, B. A. H., & Rahman, R. (2021). Pengaruh sistem informasi akuntansi manajemen, gaya kepemimpinan, trust, dan ketidakpastian lingkungan terhadap kinerja manajerial. *Jurnal Ilmiah*, 19(1), 36–50.
- [21] Jusriadi, E. (2022). Moderation of leadership style: Management accounting information systems and management control systems on managerial performance. *Atestasi: Jurnal Ilmiah Akuntansi*, 5(1), 16–32.
- [22] Kamal, N. A. A., Mahfudnurnajamuddin, M., & Junaid, A. (2020). Pengaruh karakteristik sistem informasi akuntansi manajemen terhadap kinerja manajerial UMKM. *Journal of Accounting and Finance*, 1(1), 115–129.
- [23] Liana, L. (2009). Using MRA with SPSS to test the effect of moderating variables on the relationship between independent variables and dependent variables. *Jurnal Teknologi Informasi*, 14(2), 90–97.
- [24] Manik, M. B. H., Rahma, T. I. F., & Harahap, M. I. (2024). Analisis pengukuran kinerja perusahaan asuransi dengan konsep balanced scorecard (Studi kasus pada PT BRILife Syariah Cabang Gatot Subroto). *Jurnal Manajemen Akuntansi (JUMSI)*, 4(1), 193–203.
- [25] Manossoh, S. M., Alexander, S. W., & Kalalo, M. Y. (2022). Pengaruh karakteristik sistem informasi akuntansi manajemen terhadap kinerja manajerial. *LPPM Bidang EkoSosBudKum*, 19(1), 315–324.
- [26] Masyita, S., Firdaus, V., & Setiyono, W. P. (2025). Financial training, knowledge management on financial competence to improve self-awareness in MSMEs at Sepande Village. *Ekombis Review: Jurnal Ilmiah Ekonomi dan Bisnis*, 13(1), 685–698.
- [27] Novyenta, A. H., & Rahmawati, I. D. (2025). Analysis of the influence of management accounting information systems, organizational culture, and leadership style on managerial performance. *Umsida Preprints Server*, 1(1), 1–12.
- [28] Pedroso, E., Gomes, C. F., & Yasin, M. M. (2020). Management accounting systems: An organizational competitive performance perspective. *Benchmarking: An International Journal*, 27(6), 1843–1874.
- [29] Putri, R. W. (2025). Accounting information system for cash receipts from room sales. *Jurnal Ilmiah Akuntansi Kesatuan*, 13(1), 63–72.
- [30] Ritonga, M., Rafika, M., & Muti'ah, R. (2025). The role management accounting information system, and digital competencies in enhancing managerial performance. *Jurnal Ilmiah Akuntansi Kesatuan*, 13(5), 1387–1394.

- [31] Sabilisa, K., Mahsuni, A. W., & Hariri, H. (2022). Pengaruh sistem informasi akuntansi dan penggunaan teknologi informasi terhadap kinerja manajerial pada perbankan di Kota Malang. *Jurnal Ilmiah Riset Akuntansi*, 11(11), 120-134.
- [32] Sari, D. R., & Kartono, K. (2024). The influence of leadership style, organizational commitment, and organizational culture on managerial performance. *Ekombis Review*, 12(1), 1629-1640.
- [33] Siswadi, Y., Jufrizen, J., Sariuddin, J., Farisi, S., & Sari, M. (2023). Organizational culture and organizational citizenship behavior: The mediating role of learning organizations and organizational commitment. *Jurnal Riset Bisnis dan Manajemen*, 16(1), 73-82.
- [34] Sitorus, H. R., Simanjuntak, A., & Situmorang, D. R. (2022). Pengaruh sistem informasi akuntansi, budaya organisasi, gaya kepemimpinan, reward dan sistem pengukuran kinerja terhadap kinerja manajerial (Studi kasus pada perusahaan ptpn iv unit pasir mandoge). *Jurnal Ilmu Manajemen Methonomix*, 5(1), 46-59.
- [35] Suprantiningrum, S., & Lukas, A. D. (2021). Sistem informasi akuntansi manajemen dan pengendalian manajemen terhadap kinerja manajerial. *Owner*, 5(1), 174-185.
- [36] Susita, D., Sudiarditha, I., Purwana, D., Wolor, C., & Merdyantie, R. (2020). Does organizational commitment mediate the impact of organizational culture and interpersonal communication on organizational citizenship behavior. *Management Science Letters*, 10(11), 2455-2462.
- [37] Tangdialla, A. R., Kalangi, L., & Pinatik, S. (2021). Pengaruh budaya organisasi dan sistem informasi akuntansi manajemen terhadap kinerja manajerial. *LPPM Bidang EkoSosBudKum*, 5(1), 34-48.
- [38] Uslima, D. A. (2018). *Pengaruh knowledge management terhadap kinerja karyawan dimediasi learning organization di PT Bank Muamalat Indonesia Kantor Cabang Palembang*. Yogyakarta: Universitas Islam Indonesia (Undergraduate thesis).
- [39] Wang, F. J., Chich-Jen, S., & Mei-Ling, T. (2010). Effect of leadership style on organizational performance as viewed from human resource management strategy. *African Journal of Business Management*, 4(18), 3924-3939.
- [40] Winarto, W. W. A. (2020). Pengaruh knowledge management terhadap peningkatan kinerja UMKM. *Business Management Analysis Journal*, 3(2), 141-157.

