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The Influence of Broadscope, Timeliness, Aggregation, and Integration on Managerial Performance: A Case Study of PT. Anugrah Indo Mandiri

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A B S T R A C T

This study aims to identify and analyze the simultaneous impact of broadscope, timeliness, aggregation, and integration on managerial performance at PT. Anugrah Indo Mandiri. The research utilizes a quantitative method with a simple random sampling technique. The population of the study consists of 185 individuals, with a sample size of 127 participants. The data used in this study are primary data, obtained through the distribution of questionnaires to respondents. The collected data were analyzed using regression analysis to assess the effect of the four variables on managerial performance. The research method used in this study was analyzed using simple validity and reliabilty testing. The findings indicate that, simultaneously, broadscope, timeliness, aggregation, and integration have an impact on managerial performance. However, on a partial basis, the variables of broadscope, timeliness, and aggregation did not show a significant effect, while integration had a positive and significant impact on managerial performance. This study suggest that effective information integration can enhance managerial performance, although other factors did not show a significant individual impact. This study contributes to the understanding of factors that influence decision-making effectiveness and managerial performance in the company

INTRODUCTION

Research Background

Managerial performance is a key factor in organizational success as it reflects the effectiveness of managers in carrying out management functions such as planning, coordination, evaluation, and supervision. In the era of globalization and digitalization, managers are required to be adaptive to rapid market changes, often by utilizing Management Accounting Information Systems (MAIS).

However, many organizations face challenges in optimizing MAIS. Complex data, differences in interpretation between finance and operations teams, as well as competency gaps among managers, hinder effective decision-making. These issues are exacerbated by information systems with narrow scope, delayed reporting, poorly aggregated data, and a lack of integration between systems.

The information characteristics of MAIS—such as broadscope, timeliness, aggregation, and integration—have a significant impact on managerial performance.

Broadscope refers to the extent of the breadth of information provided by the management accounting system to support managerial decision-making.

Timeliness refers to the degree to which the information provided by the system is available in a timely manner for it to be useful in making effective decisions. Aggregation in management accounting information systems refers to the extent to which data or information is compiled, summarized, and presented at various levels of detail according to user needs. Integration refers to the combination of data and information from various functions—such as sales, inventory, and finance—to support more efficient decision-making.

Problem Formulation

Based on the description above,the formulation of the problem in this study was prepared, namely:

1. Is Broadscope affect managerial performance at PT. Anugrah Indo Mandiri?
2. Is Timeliness affect managerial performance at PT. Anugrah Indo Mandiri?
3. Is Aggregation affect managerial performance at PT. Anugrah Indo Mandiri?
4. Is Integration affect managerial performance at PT. Anugrah Indo Mandiri?
5. Is Broadscope, Timeliness, Aggregation, and Integration collectively affect managerial performance at PT. Anugrah Indo Mandiri?

Research Objectives

Based on the description above, the purpose of this research aims to obtain the following information:

1. To identify and analyze the effect of Broadscope on managerial performance at PT. Anugrah Indo Mandiri.
2. To identify and analyze the effect of Timeliness on managerial performance at PT. Anugrah Indo Mandiri.
3. To identify and analyze the effect of Aggregation on managerial performance at PT. Anugrah Indo Mandiri.
4. To identify and analyze the effect of Integration on managerial performance at PT. Anugrah Indo Mandiri.

5. To identify and analyze the effect of Broadscope, Timeliness, Aggregation, and Integration on managerial performance at PT. Anugrah Indo Mandiri

Research Benefits Theoretical Benefits

This research is beneficial as a reference for future studies, a comparison to enhance knowledge, and a contribution to enriching concepts and theories within the relevant field of study.

Practical Benefits

This research serves as a training ground for developing research skills acquired during university studies. It enhances insight and knowledge about managerial performance and how certain factors influence it.

LITERATURE REVIEW

Theoretical Foundations

The contingency theory in management accounting is based on the premise that there is no universally appropriate accounting system applicable to all organizations; instead, it depends on the specific conditions or situations within an organization (Otley, 1980). Contingency theory serves as a framework for understanding how the effects of broadscope, timeliness, aggregation, and integration on managerial performance are influenced by contingency factors. This study aims to identify the key contingency factors relevant to this relationship and analyze how these factors moderate the effectiveness of MAIS characteristics in enhancing managerial performance. The findings of this study are expected to provide practical implications for organizations in designing and implementing MAIS that align with their specific situations to achieve optimal managerial performance.

"In a complex and dynamic business environment, organizations need to adopt a contingency approach in designing their management control systems" (Suntara, 2021).

Managerial Perfomance

According to Ermawati (2017), managerial performance can be defined as an individual's work achievement directed toward accomplishing organizational goals that align with the company's vision, mission, and objectives. The long-term success of an organization or company depends on its ability to measure employee performance and use the results of these measurements as a basis for performance improvement efforts, ensuring they continuously meet established standards and adapt to changes in the business environment (Kirana and Ratnasari, 2017)

Management Accounting System

Chenhall and Morris (1986) identified four characteristics of Management Accounting Systems (MAS) that are useful for decision-making, namely: broad scope, timeliness, aggregation, and integration. The effectiveness of the available information characteristics depends on how well they align with the organization's level of need.

Broadscope

Broadscope refers to the scope of an information system, which includes dimensions such as focus, quantity of forecasts, and time horizon. Broadscope is also a characteristic of a management accounting system that provides information related to the external environment, including economic and non-financial aspects, with a forward-looking orientation (Chenhall and Morris, 1986).

Timeliness

Chenhall and Morris (1986) explained that Timeliness refers to a manager's ability to respond quickly to events, which is largely influenced by the timeliness of the management accounting system. Timeliness is also defined in terms of the provision of information on demand and the frequency of systematically collected reporting at the time it is gathered.

Aggregation

Aggregation is a form of management accounting system that provides information in various reporting formats, ranging from the provision of raw, unprocessed data to consolidated reports based on time periods, functional areas, and other areas of responsibility (Chenhall and Morris, 1986).

Integration

Integration is an important aspect of organizational control based on the coordination of various sectors and sub-units. It is a characteristic of management accounting systems that facilitates coordination by including target specifications that take into account the impact between sub-units in operational areas (Chenhall and Morris, 1986).

According to Angga Pratama (2022:87) in the book Human Resource Management:

"Management performance is the results achieved by managers in carrying out management functions consisting of planning, organizing, directing, and controlling, in order to achieve organizational goals effectively and efficiently."

Furthermore, Pratama (2022:94) added that:

"Management performance is not only measured by the achievement of targets, but also by the ability of managers to manage human resources, make decisions, and create a conducive work environment to support organizational productivity."

Management Performance Aspects and Indicators

According to Pratama (2022:102), the main indicators of management performance include:

a. Planning Effectiveness: the ability to formulate strategies and work plans that are right on target.
b. Implementation Efficiency: resource management at optimal cost and time.
c. Organizational Quality: clear division of tasks and organizational structure.
d. Quality Control: a measurable control and evaluation system.
e. Decision Making: precision in determining strategic actions.

Factors Affecting Management Performance

Based on Pratama (2022:110), the factors that affect management performance are:

a. Manager Competencies — technical, managerial, and leadership skills.
b. Team Motivation — employee morale, satisfaction, and loyalty.
c. Organizational Culture — values and norms that evolve in the work environment.
d. Reward and Compensation System — fair and motivating incentives.
e. Work Environment — an atmosphere and facilities that support productivity.

METHODOLOGY

Types of Research

The quantitative research approach is based on the philosophy of positivism, which views phenomena as classifiable, measurable, relatively fixed, observable, and causally related. Therefore, the research is carefully designed in detail before execution and remains consistent throughout the process. This approach focuses on objective phenomena and is used to study specific populations or samples. It generally involves the use of research instruments and statistical data analysis to test predefined hypotheses (Mustafidah & Surwasito, 2020). This study applies a significance level of 5% (0.05) and a confidence level of 95%. The data used are primary data, obtained externally through surveys conducted by distributing open questionnaires to informants.

Place and Time of Research

Research Place

This study uses primary data, which were obtained directly from the field through the use of questionnaires. The research was conducted at PT. Anugrah Indo Mandiri, which is headquartered at Jl. Marina No. 33, Jakarta. The company is the sole importer and distributor appointed for several brand agencies in Indonesia.

The reason the author chose to conduct the research at PT. Anugrah Indo Mandiri is because the company is located in a rapidly developing and strategic area in North Jakarta, making it easier and more efficient for the researcher to conduct the survey.

ResearchTime

The research was carried from December 2021 to January 2025. This study uses primary data, which were obtained directly from the field through the use of questionnaires.

Population and sample

1. **Population**

A population is the entirety of research objects, whether consisting of tangible items, abstract concepts, events, or phenomena, which serve as data sources and share specific, common characteristics. Thus, the population represents the generalization area comprising subjects or objects studied for the purpose of drawing conclusions (Mustafidah and Surwasito, 2020). The

population in this study consists of employees working at PT. Anugrah Indo Mandiri, totaling 185 individuals.

2. Sample

The sample was taken randomly, without considering the hierarchical levels within the population (Mustafidah and Surwasito, 2020).

Below is the calculation using Slovin's formula to determine the required sample size (Sugiyono, 2019):

$$n = \frac{N}{1 + \mathrm{N}\ (e)^2} = \frac{185}{1 + 185(0{,}05)^2} = 126{,}495 = 127 \text{ people}$$

Explanation :

n = Sample size

N = Population size

e = Margin of error (sampling error tolerance)

For large populations, a 5% margin of error is generally used; for small populations, a 5% margin is also considered appropriate. Therefore, the minimum sample size for this study is 127 individuals.

Classic Assumption Test

1. Validity Test

The testing is carried out by correlating the item scores of each statement attribute with the total score, followed by interpreting the resulting correlation coefficient. If the correlation of each factor has an r-count value greater than the r-table value, then the data is considered valid; however, if the r-count is smaller than the r-table value, then the data is not valid (Sugiyono, 2012). The decision criteria for the validity test according to Sugiyono (2010:178), as cited in Sufren and Nathanael (2013), are as follows:

1) If the r-count value is greater than 0.2, then the collected data is considered valid.
2) If the r-count value is less than 0.2, then the collected data is considered not valid.

2. Reability Test

The reliability test is used to determine the level of precision, accuracy, or consistency of a respondent's answers to the items in a questionnaire (Sugiyono, 2019). The researcher used the Cronbach's Alpha coefficient method, with the following decision criteria for the reliability test:

1) If the value is > 0.60, the instrument is considered reliable.
2) If the value is < 0.60, the instrument is considered not reliable.

3. Heteroscedasticity Test

The heteroscedasticity test is used to examine whether there is an inequality of variance in the residuals from one observation to another in a regression model (Santoso, 2020). The result of the Glejser test indicates that there is no heteroscedasticity if the significance probability value from the SPSS output is above the 5% confidence level (Ghozali, Multivariate Analysis Application with the SPSS Program, 2016).

4. **MulticollinearityTest**

The multicollinearity test is used to determine whether there is a correlation between independent variables in a regression model. A good regression model is one that does not contain multicollinearity. Multicollinearity can be identified using the tolerance value and the variance inflation factor (VIF) as indicators. If the tolerance value is less than 0.1 and the VIF value is greater than 10, it can be concluded that the regression model contains multicollinearity (Ghozali, Multivariate Analysis Application with the SPSS Program, 2016).

5. **Normality Test**

The normality test aims to compare the available data with a normally distributed dataset that has the same mean and standard deviation as the data in question. The normality test is crucial because it serves as one of the assumptions for parametric testing, which requires the data to be normally distributed. The decision criteria for the normality test are as follows:

1) If the significance value (D) > 0.05 or Sig. value, then the data is normally distributed.
2) If the significance value (D) < 0.05 or Sig. value, then the data is not normally distributed.

6. **Multiple Linear Regresion Test**

Regression analysis is used to examine how changes (or manipulations) in the values of independent variables affect the dependent variable (Sugiyono, 2012). Regression analysis is conducted to determine the relationship between two or more variables in the form of a function or equation. In this study, the regression analysis used is linear regression analysis. The formula for simple linear regression according to Sugiyono (2019) is:

$$Y = a + b_1X_1 + b_2X_2 + \ldots + e$$

Explanation:
Y = Dependent variable
a = Constant
b = Coefficient of the variable
X = Independent variable
e = Standard error

7. **Coefficient of Determination Test (R2 Test)**

The coefficient of determination test is derived from the square of the correlation coefficient, known as R-Square. This test aims to determine the predictive power of the calculated regression model in predicting the dependent variable based on the existing independent variables. The R-Square value ranges from 0 to 1, where a lower R-Square value indicates a weaker predictive level based on the variables being tested (Santoso, 2020).

8. **Partial Test (t-Test)**

The t-test is one of the parametric tests used to examine the significance of the constant and the dependent variable. When there are more than two independent variables, this test can be used to partially test the research hypotheses (Santoso, 2020).

9. Simultaneous Test (F-Test)

The F-test aims to determine whether the independent variables collectively (simultaneously) affect the dependent variable. It is conducted to assess the influence of all independent variables together on the dependent variable. The significance level used is 0.05 or 5%. If the F-significance value is less than 0.05, it indicates that the independent variables simultaneously influence the dependent variable, and vice versa (Ghozali, 2016).

RESULTS AND DISCUSSION

Classic AssumptionTest

1. **Validity Test**

This section will show how the data collected through the questionnaire was processed using SPSS version 26. The data processing conducted with this software involves inferential statistical analysis, including validity testing, reliability testing, normality assumption testing, multiple linear regression, coefficient of determination, t-test, and F-test. The first test to be conducted is the validity test. The following is the result of the validity test:

Tabel 1. Validity Test Results for the Broadscope Variable

Correlations				
Question Item		**Broadscope**	**R Tabel**	**Desc.**
X2P1	R Count	.783**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P2	R Count	.687**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P3	R Count	.659**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P4	R Count	.639**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P5	R Count	.650**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P6	R Hitung	.645**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P7	R Count	.614**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P8	R Count	.600**	0,1743	Valid

	Sig. (2-tailed)	0,000		
	N	127		

Source: Research data processed by the author, 2024

Based on the calculation results above, the r-count value is greater than the r-table value, which means that each question indicator is declared valid.

Tabel 2. Validity Test Results for the Timeless Variable.

Correlations				
Question Item		**Timeliness**	**R Tabel**	**Desc.**
X2P1	R Count	.531**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P2	R Count	.621**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P3	R Count	.627**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P4	R Count	.730**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P5	R Count	.675**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P6	R Count	.653**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P7	R Count	.523**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X2P8	R Count	.559**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		

Source: Research data processed by the author, 2024

Based on the calculation results above, the r-count value is greater than the r-table value, which means that each question indicator is declared valid.

Tabel 3. Validity Test Results for the Aggregation Variable

Correlations				
Question Item		**Aggregation**	**R Tabel**	**Desc.**
X3P1	R Count	.636**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X3P2	R Count	.686**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X3P3	R Count	.556**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X3P4	R Count	.526**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X3P5	R Count	.529**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X3P6	R Count	.516**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X3P7	R Count	.602**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X3P8	R Count	.571**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		

Source: Research data processed by the author, 2024

Based on the calculation results above, the r-count value is greater than the r-table value, which means that each question indicator is declared valid.

Tabel 4. Validity Test Results for the Integration Variable

Correlations				
Question Item		**Integration**	**R Tabel**	**Desc.**
X4P1	R Count	.851**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X4P2	R Count	.747**	0,1743	Valid
	Sig. (2-tailed)	0,000		

	N	127		
X4P3	R Count	.811**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X4P4	R Count	.591**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X4P5	R Count	.737**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X4P6	R Count	.647**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X4P7	R Count	.728**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
X4P8	R Count	.504**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		

Source: Research data processed by the author, 2024.

Based on the calculation results above, the r-count value is greater than the r-table value, which means that each question indicator is declared valid.

Tabel 5. Validity Test Results for the Managerial Performance Variable.

Correlations				
Question Item		**Managerial Performance**	**R Tabel**	**Desc.**
YP1	R Count	.573**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
YP2	R Count	.489**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
YP3	R Count	.627**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
YP4	R Count	.690**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		

YP5	R Count	.605**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
YP6	R Count	.622**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
YP7	R Count	.702**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		
YP8	R Count	.726**	0,1743	Valid
	Sig. (2-tailed)	0,000		
	N	127		

Source: Research data processed by the author, 2024

Based on the calculation results above, the r-count value is greater than the r-table value, which means that each question indicator is declared valid.

2. Reability Test

The results below are the reliability test results:

Tabel 6. Reliability Test Results for the Broadscope Variable

Reliability Statistics	
Cronbach's Alpha	N of Items
0,816	8

Source: Research data processed by the author, 2024

The table above shows that the Broadscope variable has a Cronbach's Alpha value of 0.816. Based on the reliability calculation, the Broadscope variable has a Cronbach's Alpha value greater than 0.6, which means the data collected is reliable and can be further processed.

Tabel 7. Reliability Test Results for the Timeliness Variable.

Reliability Statistics	
Cronbach's Alpha	N of Items
0,762	8

Source: Research data processed by the author, 2024.

Based on the table above, the Timeliness variable has a Cronbach's Alpha value of 0.762. According to the reliability calculation, the Timeliness variable has a Cronbach's Alpha value greater than 0.6, which means the collected data is reliable and can be further processed.

Tabel 8. Reliability Test Results for the Aggregation Variable

Reliability Statistics	
Cronbach's Alpha	N of Items
0,713	8

Source: Research data processed by the author, 2024

Based on the table above, the Aggregation variable has a Cronbach's Alpha value of 0.713. According to the reliability calculation, the Aggregation variable has a Cronbach's Alpha value greater than 0.6, which means the collected data is reliable and can be further processed.

Tabel 9. Reliability Test Results for the Integration Variable

Reliability Statistics	
Cronbach's Alpha	N of Items
0,848	8

Source: Research data processed by the author, 2024

Based on the table above, the Integration variable has a Cronbach's Alpha value of 0.848. According to the reliability calculation, the Integration variable has a Cronbach's Alpha value greater than 0.6, which means the collected data is reliable and can be further processed.

Tabel 10. Reliability Test Results for the Managerial Performance Variable

Reliability Statistics	
Cronbach's Alpha	N of Items
0,779	8

Source: Research data processed by the author, 2024

The table above shows that the managerial performance system variable has a Cronbach's Alpha value of 0.779. According to the reliability calculation, the managerial performance variable has a Cronbach's Alpha value greater than 0.6, which means the collected data is reliable and can be further processed.

3. Normality Test

The following are the results of the normality test:

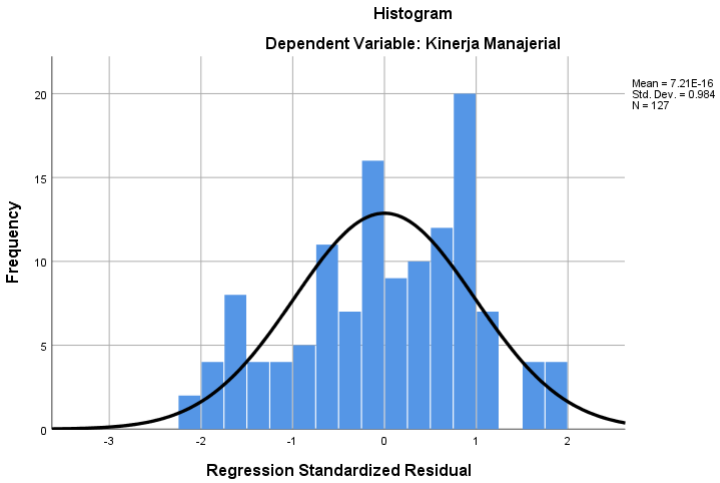

Figure 1. Normality Test Results - Histogram
Source: Research data processed by the author, 2024

The histogram above illustrates the distribution of the Regression Standardized Residuals used to evaluate the normality assumption in regression analysis (Field, 2018). The shape of the histogram approximates a normal curve, indicating that the residuals are normally distributed. This is supported by a Mean value close to zero (7.21E-16) and a Standard Deviation close to one (0.984). With a total of 127 observations (N), this visualization provides evidence that the normality assumption of the residuals is met in the regression model used (Hair et al., 2010).

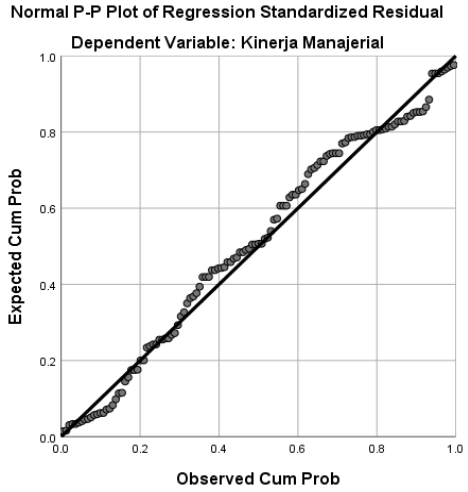

Figure 2. Normality Test Results - P-Plot
Source: Research data processed by the author, 2024

Based on the results of the normality test using the P-Plot above, it shows that the data points are located around and follow the direction of the diagonal line. If the distribution is normal, the line representing the actual data will follow the diagonal line (Ghozali, 2001). From the two lines shown above, it can be

concluded that the data in this study is normally distributed or has met the normality assumption.

Tabel 11. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		127
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	1,80177108
Most Extreme Differences	Absolute	0,075
	Positive	0,063
	Negative	-0,075
Test Statistic		0,075
Asymp. Sig. (2-tailed)		.077[c]

Source: Research data processed by the author, 2024

The results of the normality test calculation above show that the Asymp. Sig value is 0.077, which means this value is greater than 0.05. This indicates that the data is normally distributed, thus meeting one of the requirements for data processing using the linear regression method.

4. Heteroskedasticity Test

The purpose of the heteroskedasticity test is to determine whether there is a difference in the variance of residuals between one observation and another in the regression model. Heteroskedasticity occurs when these variances differ. A good research model should not show signs of heteroskedasticity. The desired residual variance is one that is constant or equal. If the significance value between the independent variables and the absolute residual is greater than 0.05, then there is no heteroskedasticity problem. The significance value above indicates that the value is greater than 0.05, meaning that the processed data does not experience heteroskedasticity effects. The results of the heteroskedasticity test can be seen in the table below, and the outcome shows no heteroskedasticity effect.

Tabel 12. Heteroskedasticity Test Results

Coefficients[a]						
Model				Standardized Coefficients	t	Sig.
				Beta		
1	(Constant)	4,830	1,216		3,974	0,000
	Broadscope	-0,002	0,034	-0,007	-0,056	0,955
	Timeliness	-0,014	0,028	-0,046	-0,490	0,625
	Aggregation	-0,007	0,039	-0,022	-0,187	0,852
	Integration	-0,076	0,031	-0,249	-2,429	0,017

Source: Research data processed by the author, 2024

5. Multicolinearity Test

The results below are the multicollinearity test results:

Tabel 13. Multicolinearity Test Results

Coefficients[a]		
	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Broadscope	0,546	1,831
Timeliness	0,857	1,167
Aggregation	0,554	1,804
Integration	0,721	1,388

Source: Research data processed by the author, 2024

The purpose of the multicollinearity test is to determine whether there is a correlation between independent variables in a regression model. Multicollinearity can lead to inflated standard errors, unstable coefficient estimates, and unclear linear relationships between independent and dependent variables. Based on the table above, the variables have a tolerance value greater than 0.1 and a VIF value less than 10.00, indicating that there is no multicollinearity. This means that there is a linear relationship among the independent variables without multicollinearity issues.

6. Multiple Linear Regression Testing

The use of multiple linear regression aims to determine the extent to which independent variables influence the dependent variable. Based on the calculation results above, the regression table shows a constant value of 6.602 and the coefficients of the variables as follows: Broadscope variable at -0.069, Timeliness variable at 0.079, Aggregation variable at 0.042, and Integration variable at 0.768. From these values, the multiple linear regression model is obtained as follows:

Tabel 14. Multiple Linear Regression Testing Results

Coefficients[a]					
	Unstandardized Coefficients		**Standardized Coefficients**	**t**	**Sig.**
	B	**Std. Error**	**Beta**		
(Constant)	6,602	2,195		3,008	0,003
Broadscope	-0,069	0,062	-0,077	-1,122	0,264
Timeliness	0,079	0,050	0,086	1,562	0,121
Aggregation	0,042	0,071	0,040	0,593	0,554
Integration	0,768	0,056	0,815	13,638	0,000

Source: Research data processed by the author, 2024

Y (Managerial Performance) = 6.602 - 0.069X1 + 0.079X2 + 0.042X3 + 0.768X4 Based on the regression model above, the constant value is 6.602, which means there is a positive influence between the independent and dependent variables. If all independent variables are absent, the value of managerial performance is 6.602.

The coefficient for the Broadscope variable is -0.069, which means that if variable X1 increases by 1 unit, it will lead to a decrease in managerial performance by 0.069 units.

According to Table 15, the coefficients for the Timeliness, Aggregation, and Integration variables are positive. Therefore, it can be concluded that these three variables have a direct (positive) relationship with managerial performance—meaning that the higher the values of Timeliness, Aggregation, and Integration, the higher the managerial performance.

PengujianHypothesis

1. **Coefficient of Determination Test (R^2 Test)**

The following is the model summary calculation used to analyze the coefficient of determination:

Tabel 15. Coefficient of Determination Test Results

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.828[a]	0,686	0,675	1,831

Source: Research data processed by the author, 2024

Based on the model summary calculation above, the coefficient of determination or R Square value is 0.681, which is equivalent to 68.6%. This figure indicates that the variables Broadscope (X1), Timeliness (X2), Aggregation (X3), and Integration (X4) influence the dependent variable (Y) by 68.6%, while the remaining 31.4% is influenced by other variables outside of this regression equation or variables not included in the study.

2. **Partial Hypothesis Testing (t-test)**

The following are the results of the t-Test:

Tabel 16. Partial Hypothesis Testing (t-test) Results

Coefficients[a]					
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,602	2,195		3,008	0,003
Broadscope	-0,069	0,062	-0,077	-1,122	0,264
Timeliness	0,079	0,050	0,086	1,562	0,121
Aggregation	0,042	0,071	0,040	0,593	0,554
Integration	0,768	0,056	0,815	13,638	0,000

Source: Research data processed by the author, 2024

The next analysis conducted is the t-test. The following coefficient table is used to perform both the t-test and F-test. The hypothesis tested is the null hypothesis (H_0), which states that there is no difference between the parameter and the sample statistic. The alternative hypothesis (H_1) states that a difference does exist. The hypotheses tested in this study are:

1. **Hypothesis 1 – Broadscope (X1)**
   a. **H_0**: Broadscope has no significant effect on managerial performance at PT. Anugrah Indo Mandiri.
   b. **H_1**: Broadscope has a significant effect on managerial performance at PT. Anugrah Indo Mandiri.

Based on the t-test calculation, it can be concluded that the t-value of -1.122 is smaller than the t-table value of 1.978. This indicates that the null hypothesis (H_0) is accepted, meaning there is no significant effect of Broadscope on Managerial Performance at PT. Anugrah Indo Mandiri.

2. **Hypothesis 2 – Timeliness (X2)**
   a. **H_0**: Timeliness has no significant effect on managerial performance at PT. Anugrah Indo Mandiri.
   b. **H_2:** Timeliness has a significant effect on managerial performance at PT. Anugrah Indo Mandiri.

Based on the t-test calculation, it can be concluded that the t-value of 1.562 is smaller than the t-table value of 1.978. This indicates that the null hypothesis (H_0) is accepted, meaning there is no significant effect of Timeliness on Managerial Performance at PT. Anugrah Indo Mandiri.

3. **Hypothesis 3 – Aggregation (X3)**
   a. **H_0**: Aggregation has no significant effect on managerial performance at PT. Anugrah Indo Mandiri.
   b. **H_3**: Aggregation has a significant effect on managerial performance at PT. Anugrah Indo Mandiri.

Based on the t-test calculation, it can be concluded that the t-value of 0.593 is smaller than the t-table value of 1.978. This indicates that the null hypothesis (H_0) is accepted, meaning there is no significant effect of Aggregation on Managerial Performance at PT. Anugrah Indo Mandiri.

4. **Hypothesis 4 – Integration (X4)**
   a. **H_0**: Integration has no significant effect on managerial performance at PT. Anugrah Indo Mandiri.
   b. **H_4**: Integration has a significant effect on managerial performance at PT. Anugrah Indo Mandiri.

Based on the t-test calculation, it can be concluded that the t-value of 13.638 is greater than the t-table value of 1.978. This indicates that the alternative hypothesis (H_4) is accepted, meaning there is a significant effect of Integration on Managerial Performance at PT. Anugrah Indo Mandiri.

3. Simultaneous Hypothesis Testing (F-test)

The result below presents the outcome of the F-test:

Tabel 17. Simultaneous Hypothesis Testing (F-test) Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	892,358	4	223,089	66,538	.000[b]
	Residual	409,044	122	3,353		
	Total	1301,402	126			

Source: Research data processed by the author, 2024

1. Hypothesis 5 – Independent Variables (Simultaneous Test)

H_5: There is a simultaneous effect of Broadscope, Timeliness, Aggregation, and Integration on Managerial Performance at PT. Anugrah Indo Mandiri.

Based on the F-test calculation, it can be concluded that the F-value of 66.538 is greater than the F-table value of 2.45. This indicates that the alternative hypothesis (H_5) is accepted, meaning there is a significant simultaneous effect of Broadscope, Timeliness, Aggregation, and Integration on Managerial Performance at PT. Anugrah Indo Mandiri.

CONCLUSION AND RECOMMENDATION

The Influence of Broadscope (X1) on Managerial Performance (Y)

Based on the multiple linear regression analysis at PT. Anugrah Indo Mandiri, the variable broadscope does not have a statistically significant effect on managerial performance. The regression coefficient of -0.069 indicates a decrease of 0.069 units in managerial performance for every one-unit increase in broadscope. However, the t-test result (t-count = -1.122 < t-table = 1.978) confirms this effect is not statistically significant.

Broadscope, a dimension of Management Accounting Information Systems (MAIS), refers to the breadth of information available, including both economic and non-economic data from internal and external sources (Chenhall & Langfield-Smith, 1998). According to contingency theory (Otley, 1980), the effectiveness of management practices depends on how well they align with the organization's context.

Although this study found no significant influence, prior research by Ayu and Dahen (2014) showed that broadscope positively affects managerial performance by providing comprehensive and relevant external environment information. The R Square value of 0.686 indicates that broadscope, timeliness, aggregation, and integration collectively explain 68.6% of the variance in managerial performance. This suggests that broadscope still plays a contributing role even if its individual effect is not significant.

The Influence of Timeliness (X2) on Managerial Performance (Y)

Based on the multiple linear regression analysis at PT. Anugrah Indo Mandiri, timeliness does not show a statistically significant effect on managerial performance. The regression coefficient of 0.079 indicates an increase of 0.079

units in managerial performance for every one-unit increase in timeliness. However, the t-test result (t-count = 1.562 < t-table = 1.978) confirms that this effect is not statistically significant.

According to contingency theory (Otley, 1980), the effectiveness of management practices, including the characteristics of management accounting information, depends on their fit with the organizational context. Timeliness, as one of these characteristics, refers to the punctuality of information delivery to decision-makers.

Some previous studies present different results. Agung (2020) and Handayani & Hariyanti (2014) found that timeliness has a positive impact on the managerial performance of MSMEs (Micro, Small, and Medium Enterprises). The R Square value of 0.686 indicates that the variables broadscope, timeliness, aggregation, and integration collectively explain 68.6% of the variation in managerial performance.

The Influence of Aggreration (X3) on Managerial Performance (Y)

Based on multiple linear regression analysis of the data at PT. Anugrah Indo Mandiri, the variable aggregation was not proven to have a significant effect on managerial performance. This is indicated by the regression coefficient of 0.042, which suggests that for every one-unit increase in aggregation, managerial performance increases by only 0.042 units. However, the t-test result (t-statistic = 0.593, which is less than the t-table value of 1.978) confirms that this effect is not statistically significant.

According to contingency theory (Otley, 1980), the effectiveness of management practices—including the characteristics of management accounting information systems—depends on their suitability to the organizational context. Aggregation, as one of these characteristics, refers to the presentation of information in a more concise form while still covering essential elements needed for decision-making. A study by Manossoh et al. (2022) states that aggregation provides brief yet meaningful information that can help managers make decisions more efficiently.

Nonetheless, this research did not find a significant relationship between aggregation and managerial performance. This finding contrasts with previous studies that showed a positive effect. Meanwhile, the R Square value of 0.686 indicates that the variables broadscope, timeliness, aggregation, and integration jointly explain 68.6% of the variation in managerial performance.

The Influence of Integration (X4) on Managerial Performance (Y)

Based on multiple linear regression analysis at PT. Anugrah Indo Mandiri, integration was found to have a significant effect on managerial performance. The regression coefficient of 0.768 indicates that for every one-unit increase in integration, managerial performance increases by 0.768 units. This is supported by the t-statistic being greater than the t-table value, confirming the statistical significance of the effect, thus rejecting the null hypothesis.

Contingency theory (Otley, 1980) emphasizes that the effectiveness of management practices, including the characteristics of management accounting information, depends on how well they fit the organizational context. Integration, as one of these characteristics, facilitates coordination between segments within or across sub-units of an organization.

This finding is consistent with previous studies by Susanti (2022) and Asmalinda et al. (2023), which also found a positive and significant relationship between integration and managerial performance. Furthermore, the R Square value of 0.686 indicates that the variables broadscope, timeliness, aggregation, and integration collectively explain 68.6% of the variation in managerial performance

The Influence of Broadscope (X1), Timeliness (X2), Aggregation (X3), and Integration (X4) on Managerial Performance (Y)

Based on the regression analysis, it was found that broadscope, timeliness, aggregation, and integration jointly have a significant effect on managerial performance, as indicated by the F-statistic value (66.538) being greater than the F-table value (2.45).

Contingency theory (Otley, 1980) emphasizes that the effectiveness of management practices, including the characteristics of management accounting information, depends on their alignment with the organizational context. This finding is supported by previous research, such as Sari et al. (2020), which showed that broadscope, timeliness, aggregation, and integration have a positive and significant impact on managerial performance.

Other studies have also confirmed that improvements in these management accounting system characteristics lead to better managerial performance.

Based on the research conducted on the influence of Broadscope, Timeliness, Aggregation, and Integration on managerial performance at PT. Anugrah Indo Mandiri, the following conclusions can be drawn:

a. Integration has a significant effect on managerial performance. This means that the integration of information from various sources has a clear positive impact on how managers work and achieve goals in the company.
b. Broadscope, timeliness, and aggregation do not have a significant individual effect on managerial performance. In other words, these characteristics, when evaluated separately, do not show a clear impact on managerial performance at PT. Anugrah Indo Mandiri.
c. Simultaneously, broadscope, timeliness, aggregation, and integration have a significant effect on managerial performance. Although broadscope, timeliness, and aggregation do not have significant individual effects, the combination of all four factors (including integration) as a whole contributes significantly to managerial performance in the company.

FUTHER STUDY

This research still has delays, so it is necessary to conduct further research related to the topic The Influence of Broadscope, Timeliness, Aggregation, and Integration on Managerial Performance: A Case Study of PT. Anugrah Indo Mandiri in order to improve this research and add insight for readers.

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