

Managerial Performance Relation to Environmental Uncertainty and Utilization of Management Accounting Systems: A Literature Study

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Abstract

This study aims to understand the uncertainty of the company's business environment and the use of management accounting systems as a form of application of information and communication technology to managerial performance. Various obstacles, difficulties, and obstacles were encountered in running the company's operations. One of them is environmental uncertainty. Environmental uncertainty is a circumstance that firm management must strive to keep to a bare minimum. A management accounting system will be implemented as a result of the efforts to eliminate environmental uncertainty, which will be a significant step forward in the effort to overcome environmental uncertainty. Managers' management accounting system is to be more active in searching for data related to the processes they carry out, so this encourages managers to be more active in carrying out processes, coordination, monitoring, and evaluation. In this study, a qualitative descriptive technique was used to collect information. In this study, a literature review strategy was taken in order to gather information for the study. The results show that from 10 previous studies, both national and international, adding that the application of management accounting is one of the efforts made by company management to minimize uncertainty and the environment. The application of a management accounting system that is supported by technology in the company can provide high quality and useful information to increase the effectiveness of company managers in making fast, relevant and accurate decisions to solve company problems due to current or future uncertainties as well as to survive and be able to compete in a competitive business environment. Therefore, it can be seen that one way to minimize environmental uncertainty is to implement a management accounting system to improve managerial performance.

Keywords

Environmental uncertainty; management accounting system; managerial performance



I. Introduction

The intense pace of development in the global world has resulted in increased competition in the business world which affects companies in carrying out operational activities and their survival. This requires human resources to optimize their capabilities and be able to take advantage of available resources. In fact, every year there are companies that suffer losses, causing several companies to go bankrupt (Indonesian Stock

Exchange, 2021). This can be caused by external factors that are uncontrollable, as well as internal factors such as weak competitiveness and the application of information and communication technology that has not been optimal. Weaknesses in competitiveness stem from the quality of human resources and human resource management that are not yet optimal. One way to overcome this problem is to improve managerial performance so that the company's overall performance increases. One of the keys to the success of a company depends on managerial performance, if managerial performance has increased, then simultaneously the company's performance will also increase as a whole. Maximum managerial performance is expected to be able to bring success to the company he leads, where success is measured by his managerial achievements and performance (Melanthon Rumapea, Jamminta Sinaga, 2018). Previous research stated that the company's low performance was caused by the company's management accounting system that failed to determine the right means, and the lack of performance measurement methods and reward systems (Sigilipu, 2013).

Environmental uncertainty is a circumstance that the company's management must strive to keep to a minimum. As a result, firm management must be more proactive in compiling all available data connected to events that cause uncertainty, so that they can make an appropriate decision to reduce the impact of environmental uncertainty. Work to mitigate environmental uncertainty will urge firm management to use a management accounting system to aid in the development of effective mitigation strategies. It is defined as a system that assists in the prediction of the repercussions of numerous alternative actions made in various tasks such as planning, control, and decision making. The properties of valuable information that aid managers in making choices can be divided into four categories: board scope, timeliness, aggregation, and integration, to name few of. The need for a management information system at this time is absolute, because the need for information obtained quickly and accurately is needed by humans who currently tend to be mobile with ease in accessing the data and information needed immediately. As a result, information and communication technology (ICT) plays a role; digital technology is now a vital element of a company's resources, and managers use it to manage the company's everyday operations. Every significant operation of the organization, such as service design, monitoring of product delivery and cash flow, and personnel appraisal, is documented (Athoillah, 2018). It is necessary for the successful implementation of information technology inside a firm to have personnel that are knowledgeable and skilled in the usage of information technology. The reason for this is that the majority of those who run information technology are human resources, and thus firms must pay close attention to the ability of their employees to use the information technology that has been implemented.

Changes in the global business environment and rapid advancements in technology, encourage companies to be innovative and responsive in responding to consumer needs and desires (Aydiner et al., 2019). The company management in the decision-making process of a company requires information support, especially for managers who play an important role in decision making. The information received by the manager needs to be selected according to the characteristics that meet the contribution in achieving managerial performance (Melanthon Rumapea, Jamminta Sinaga, 2018). Generally, a management accounting system is a tool used by administrators to manage accounting information that can be used in management processes such as planning and organization as well as command and control and decision-making to solve problems that arise within a company's operations (Eriani & Fanani, 2019).

In connection with the above, Therefore, the acceleration of the pace of development and the conditions of the world economy make everything a challenge for companies and create uncertainty in the business environment faced by all companies in any sector. Several methods exist for the company's management to reduce the impact of this uncertainty, one of which is the use of a management accounting system. As a result, based on the findings of the literature review, we want to know whether the management accounting system can help to reduce the environmental uncertainty that the organization has when it comes to managerial performance.

II. Review of Literature

2.1. Contingency Theory

The contingency theory approach to management accounting is based on the statement that no universal management accounting system is always appropriate for all organizations in all circumstances, but that management accounting systems depend on situational factors. (Suryani, 2019). Based on the contingency approach, it is possible that there are other determinant variables that interact with each other, in line with certain conditions faced by the company. Better fit between control systems and contingent variables has been hypothesized in several studies to result in improved organizational performance. The use of the concept of conformity in contingency theory shows the degree of congruence between contextual factors (contingencies) and the management accounting system will enable managers to improve performance (Poniman, 2004). The main problem faced by managers in the contingency theory approach is determining the suitability of organizational design with environmental conditions (Mardiyah & Gudono, 2001). The contingency theory that has been established makes use of a measure of the level of uncertainty and environmental complexity, which is divided into two categories: the external environment and the interior environment. In order to study and construct control systems, many different contingency approaches have been used by researchers (Otley, 1980), in the area of management accounting in particular.

2.2. Management Accounting Information

Management accounting is the process of identifying, collecting, measuring, categorizing, and reporting information that is relevant to internal users in the areas of planning, controlling, and decision-making, among other things. Management accounting plays an important role in the business world, from small non-profit organizations to large for-profit corporations that require accounting information to be used as a planning, monitoring, and decision-making tool. Management accounting is used in a variety of contexts, including planning, monitoring, and decision-making (Hansen et al., 2009).

Management accounting information is financial and non-financial information, the more often it is presented, the more information is obtained to assist all interested parties in planning, controlling and making decisions that will improve managerial performance (Rahayu, 2013). A management accounting information system is an accounting information system that transforms input via the use of a process to produce the output required to assist decisionmaking (Siregar et al., 2013). The management accounting system has three main objectives described by (Hansen et al., 2009), that is :

1. Provide information for the calculation of the cost of services, products, or other objects determined by management.
2. Provide information for planning, controlling, evaluating and continual improvement.
3. Provide information for decision making.

These three objectives suggest that managers and other users need to have access to management accounting information and need to know how to use it. Management accounting information can help them identify and resolve problems, as well as evaluate performance. (Chenhall & Morris, 1986) four characteristics of management accounting system information should be identified, which are as follows:

1. **Broadscope.** The management accounting system's broad scope includes information about the external environment, which can include economic information such as Gross National Product, total market sales, and market share of an industry, as well as non-economic information such as demographic factors, consumer tastes, competitor actions, and technological developments. In addition, the management accounting system's broad reach will provide estimations of the chance of future events occurring in terms of probability, which will be useful in decision-making.
2. **Timeliness.** Information that is current improves the ability of the management accounting system to report on recent occurrences and to provide timely feedback on decisions that have been taken by the organization. As a result, timeliness involves both the frequency of reporting and the speed with which reports are submitted.
3. **Aggregation.** This sort of aggregation relates to many forms that are consistent with formal decision models, such as discounted cash flow analysis for capital budgets, simulation and linear programming for budget implementation, profit and loss analysis, and internal control analysis.
4. **Integration.** The coordination of diverse segments within sub-organizations is a crucial part of controlling an organization. Target specifications that reflect the effect of segment interactions, as well as information on the impact of choices on the operations of all organizational subunits, are characteristics of a management accounting system that aid in coordination.

2.3. Managerial Performance

Performance is information that is conveyed to interested parties regarding a company's achievements and the positive and negative impacts of a decision that has been taken. (Azzumar, 2018). Managerial performance is a regular assessment of the effectiveness or failure of the company's operations, the company's divisions, and its members based on the targets and sizes and criteria that have been previously set. Managerial performance becomes very important because the company's performance will increase as a whole as managerial performance increases (Senduk et al., 2017).

Performance is a function that has the greatest contact with the external environment, even though the company only has limited control over the company's environment. In the world of marketing, consumers are assets that must be maintained and maintained their existence in order to remain consistent with the products we produce (Romdonny and Rosmadi, 2019).

Financial performance is a measuring instrument to know the process of implementing the company's financial resources. It sees how much management of the company succeeds, and provides benefits to the community. Sharia banking is contained in the Law of the Republic of Indonesia No.21 of 2008 article 5, in which the Financial Services Authority is assigned to supervise and supervise banks. (Ichsan, R. et al. 2021)

The term management role refers to a category of managerial behavior. A manager is someone who manages something, whether human, time, machine, fund or information. So the measure of a manager's success is how well he manages what is entrusted to him. The more neat, orderly, and beautiful what he handles, the better he is considered. For a

manager, he has to do what he handles right. A leader is someone who does something for the sake of his organization, group, or community. It is measured by what motion it produces with those who follow it or are associated with it. He is also measured by the transformation he does, as well as the continuation of his work. A leader does not always have to be neat, orderly, or beautiful in the process of leading the organization. But the most important thing is that he does the right things for the common good (Sigilipu, 2013).

III. Research Method

This research will use the type of descriptive research with qualitative methods. In this study, a literature review strategy was taken in order to gather information for the study. When it comes to literature reviews, as described by Cooper in (Creswell, 2010), they have several goals, the most important of which is to inform readers of the results of other studies that are closely related to the research being conducted at the time, to link the research to the existing literature, and to fill knowledge gaps in the field. Previously, the literature review contained reviews, summaries, and the author's thoughts on several library sources (articles, books, slides, information from the internet, image and graphic data, etc.) about the topics discussed. This literature study aims to determine the effect of environmental uncertainty faced by the company and its relation to the implementation of the accounting management system on managerial performance.

The technique used in this research is to collect and document existing research that is in accordance with the research focus. The data analysis technique that has been obtained in this research is by analyzing the data (case studies) with relevant theories. After the analysis, conclusions can be drawn from the case study analysis with the relevant theories used. The steps used in data analysis are:

1. Collect case studies (previous research) related to this research.
2. Classification process to obtain the required data.
3. Comparison and analysis of the literature review with the theories used.
4. Describe and draw conclusions and suggestions from this research

IV. Results and Discussion

4.1. The Influence of Information Characteristics of Management Accounting Systems, Environmental Uncertainty, and Decentralization on Managerial Performance (Empirical Study of BUMN in Banda Aceh)

This research was conducted by Rizka Febrianti and Yulia Fitri (2019). The results of the study prove that a positive and significant relationship between managerial performance and the four characteristics of management accounting information systems (broad scope, timely delivery of information, aggregation of information, integration of information, and decentralization) is demonstrated by the study's findings. Uncertainty in the external environment has a negative and severe impact on managerial performance.

4.2. The Effect of Management Accounting System and Environmental Uncertainty on Managerial Performance at Pt. Adira Dinamika Multi Finance Tbk Jayapura Branch Office

This research was conducted by Nurul Ilmy M, Abdul Rahman Mus, and Hamzah Ahmad (2021). The paper has shown that Management Accounting System has a positive and significant effect on managerial performance at PT. Adira Dinamika Multi Finance,

Tbk Jayapura Branch Office. This means that the management accounting system is a supporting factor and a determinant of whether or not the manager's performance is good. And Environmental uncertainty positive and significant effect on managerial performance at PT. Adira Dinamika Multi Finance, Tbk Jayapura Branch Office. This matter means environmental uncertainty is a supporting factor and determinant of good or bad performance manager.

4.3. Influence of Application of Management Accounting Information and Systems Performance Measurement of Performance Managerial

This research was conducted by Steffi Sigilipu (2013). These findings add to the evidence from previous studies that there is no significant direct relationship between management accounting and managerial performance. However, the findings of this study also add to the evidence from previous studies that the performance measurement system has a significant impact on managerial performance.

4.4. Environmental Uncertainty and Managerial Performance: The Mediation Role of Management Accounting Systems

This research was conducted by Izmi Dwira Eriani and Zaenal Fanani (2019). As a result of these findings, the evidence from prior studies suggesting there is no significant direct association between management accounting and managerial success has been strengthened. However, the findings of this study contribute to the growing body of evidence indicating that the performance measuring method has a considerable impact on management performance, which has been found in earlier studies.

4.5. Influence of Decentralization, Business Strategies and Utilization Management Accounting System Information on Managerial Performance at Pt Bank Mandiri in Manado

This research was conducted by Jilie Maria Senduk, Ventje Ilat, and Victorina Tirayoh (2017). This study shows that a considerable positive relationship exists between decentralization and managerial performance at PT Bank Mandiri in Manado. Business Strategy has little effect on Managerial Performance, according to the findings of this study conducted at PT Bank Mandiri in Manado, Indonesia. According to the findings of this study, Management Accounting System Information has a favorable and statistically significant impact on Managerial Performance at PT Bank Mandiri in Manado, Indonesia.

4.6. Influence Of Characteristics Of Management Accounting System Information On Managerial Performance With Environmental Uncertainty And Decentralization As A Moderating Variable

This research was conducted by Suryani (2019). The findings of the first hypothesis demonstrate that the qualities of management accounting system information used in the decision-making process can help managers perform better. This lends credence to the first hypothesis, which states that the information features of the management accounting system have a positive and statistically significant impact on management performance. The effect of the information features of the management accounting system on managerial performance is greatly moderated by the presence of uncertainty in the environment. The greater the degree of environmental uncertainty that a company must contend with, the greater the impact on managerial performance of the availability of the required features of the management accounting system's information.

4.7. Influence of Characteristics of Management Accounting Information Systems to Managerial Performance with Variables of Business Strategy Modernations and Uncertainty Duties in Banking Companies in Aceh Province

This research was conducted by Azzumar, Fazli Syam, and Zuraida (2018). According to the findings of this study, the characteristics of management accounting information systems have a favorable and statistically significant impact on the performance of management. A business plan has a significant and beneficial impact on the functioning of a management team. Job insecurity has a big and detrimental impact on a manager's ability to function effectively. The characteristics of the interaction between the management accounting information system and the business plan have a statistically significant and beneficial impact on managerial effectiveness. The interplay between the accounting characteristics of the information management system and the uncertainty of the task has a statistically significant and favorable effect on managerial performance.

4.8. Reliance on management accounting under environmental uncertainty

This research was conducted by Fadi Kattan, Richard Pike and Mike Tayles (2007). According to the findings of the study, management accounting and control systems are more mechanistic in times of environmental and political stability, but become more edible in times of higher uncertainty, such as war or civil unrest.

4.9. Job-Relevant Information and Its Role with Task Uncertainty and Management Accounting Systems on Managerial Performance

This research was conducted by Vincent K. Chong (2004). This study's findings add to the evidence base in several ways. The outcomes of this study suggest that job-relevant information is an important contextual component in the MAS-performance relationship. This study's conclusions include job-relevant information such as perceived environmental uncertainty, organizational structure, tolerance for ambiguity, locus of control, and strategy. Second, the findings of this study add to and expand the existing literature on MAS-performance correlation by incorporating several variables. This study used a three-way interaction model. Contrarily, most prior research in this sector has used a bivariate relationship. Adding job-relevant information as a third contingent variable increased adjusted R² (from 16.1% to 22.7%), indicating that the three-way interaction between tasks uncertainty, job-relevant information, and the extent of use of broad scope MAS information improved the model's explanatory power. Finally, the findings of this study bolster Galbraith's (1973, 1977) information processing hypothesis. The findings show that using more broad-scope MAS information under low task uncertainty scenarios could lead to information overload, which could harm management performance. The results reveal that managers perform better when presented with high task ambiguity scenarios when employing more broad scope MAS information and job-relevant information for decision-making. Finally, the findings of this study may have major implications for the design and implementation of management accounting systems in general. To suit managers' decision-making needs, senior management must guarantee that the management accounting system provides adequate information (egrelevant and broad MAS information).

4.10. The effectiveness of management accounting systems: evidence from financial organizations in Iran

This research was conducted by Reza Ghasemi and Meisam Karami (2019). The findings of the study revealed the existence of direct linkages between technology and management performance, as well as between managerial performance and technological

advancement. The findings of the study further indicated that the relationship between technology and managerial performance is mediated by the management accounting system (MAS). When combined with modern technology and taking internal and external aspects into consideration, the findings provide significant knowledge to aid managers in financial companies in their efforts to enhance their performance through the application of appropriate MAS. In accordance with the findings, recommendations are made on how to improve MAS and managerial performance.

4.11 Discussion

The results of data analysis can be seen that managerial performance is a regular assessment of the effectiveness of the company's operations, the company's divisions, and its members based on targets and sizes and criteria that have been previously set. Managerial performance becomes very important because the company's performance will increase as a whole as managerial performance increases. Managerial performance can also be a factor that makes the company's effectiveness increase. The situation and environment that continues to change makes management also required to follow changes, if they do not follow these changes, the company's goals are not achieved, the decisions taken will not be appropriate. Situations and environments that are constantly changing create environmental uncertainty, namely a condition where when a person has problems in estimating the surrounding situation, it is difficult to know whether the decisions that have been taken have failed or succeeded. Environmental uncertainty experienced by natural companies is one of the factors that can affect managers in estimating what will happen in the future. In a state of high environmental uncertainty, managers will be faced with situations where it is difficult to understand a very complex environment, so managers will find it more difficult to plan and control the company. The results of data analysis show that managers struggle to plan and control when the environment is unclear. Planning and control become difficult when future situations are unpredictable. Managerial performance declines when environmental uncertainty increases.

A situation where environmental uncertainty exists must be mitigated by the organization's management team. Environmental uncertainty reduction efforts will encourage firm management to develop a managerial accounting system in order to devise effective strategies to reduce environmental uncertainty. As a result of the management accounting system encouraging company managers to be more active in searching for data related to the business processes that they perform, managers are more active in conducting investigations, coordination, supervision, and evaluation processes as a result of the management accounting system. This shows that the implementation of a management accounting system in a firm pushes managers to further improve their managerial performance in order to stimulate the growth of the company's financial performance. Numerous studies cite contingency theory as a result of their data analysis findings, stating that contingency theory in management accounting is predicated on the notion that no universally applicable accounting system applies equally to all firms in all circumstances. Rather than that, it is argued that the specific characteristics of an appropriate accounting system will rely on the organization's unique circumstances. Thus, contingency theory must be capable of identifying specific characteristics of the accounting system that are related to certain circumstances and adapting to them.

The results of data analysis according to (Chenhall & Morris, 1986) Management accounting information systems are categorized into four characteristics, namely board scope, timeliness, aggregation, integration. It is known that there is an influence of broad scope on managerial performance, where broad scope can be said to have a broad scope of

information because it provides information about the company's internal environment as well as the company's external environment. Some economic information relating to the external environment is total market sales, market share, and gross national product. Some non-economic information relating to the company's external environment are demographic factors, competitor actions, and technological advances. Various information, both external and internal, is very useful for managers in carrying out their duties in the planning and controlling functions of the company. In carrying out its function as a manager, information from a wide variety of sources is needed so that the function can run properly. Broad scope is needed by managers because they are able to provide comprehensive and comprehensive information, including information on economic and non-economic aspects that have been described previously. Furthermore, timeliness characteristics are known to affect managerial performance. Timeliness can influence managers to deal with any situation quickly. Timely delivery of information can improve management accounting system facilities in reporting actual situations so that they can assist in responding to decisions that have been taken quickly. Timeliness information includes the frequency and speed of reporting. Information presented in timeliness can be something that will be considered in decision making before losing the capacity of the information to be able to influence decisions. The speed of a manager in carrying out the decision-making process will increase as the available time gap increases. So it can be concluded that the information submitted in timeliness can provide feedback quickly on the decisions taken, so it will automatically improve managerial performance. The speed of a manager in carrying out the decision-making process will increase as the available time gap increases. So it can be concluded that the information submitted in timeliness can provide feedback quickly on the decisions taken, so it will automatically improve managerial performance. The speed of a manager in carrying out the decision-making process will increase as the available time gap increases. So it can be concluded that the information submitted in timeliness can provide feedback quickly on the decisions taken, so it will automatically improve managerial performance.

On the characteristics of aggregation, the aggregated information can help in increasing the efficiency and effectiveness of managerial performance, because the aggregated information presents information in a concise manner but does not eliminate the important things that exist so that the information value is not reduced. One important contribution to the decision-making process is properly aggregated information, because it saves time in evaluating information compared to using time to evaluate raw or unaggregated information which will require more time. Aggregated information is needed in the company to prevent information overload. And in the last characteristic, namely integration, integrated information including several aspects of the target specified or the calculation of activities in the process of interaction between sub-units in the company. Companies need more integrated information if there are more and more parts in the company's sub-units. Integrated information can be used as a supervisor in controlling various decision making. All information obtained by managers should have a character that can describe the complexity and interrelationships between one part and another. Integrated information is very useful for managers when they are in conditions that require making decisions that will also affect other subunits in the company.

According to the findings of the data analysis 7 previous studies have found that the management accounting system has an impact on managerial performance, while several other studies have found no such effect. And some studies show that environmental uncertainty affects managerial performance, while some studies do not. Whether or not the management accounting system is supported by technology will present high-quality

information, it is useful to increase the effectiveness of finance company managers in making fast, relevant and accurate decisions to solve current or future company problems and to survive and be able to compete in a competitive business environment. The effectiveness of a management accounting system is the reliability, relevance and timeliness of information. The application of a management accounting system supported by technology in finance companies will have an impact on reducing the company's operational costs, becoming integrated company activities and increasing the effectiveness, efficiency and productivity of the company in running its business. Meanwhile, in environmental uncertainty based on the results of data analysis, increasing environmental uncertainty will make it difficult for a manager to make planning and control. Planning and control will be problematic if the situation cannot be predicted in the future. So the higher the environmental uncertainty, the lower the managerial performance. Several additional research, on the other hand, have demonstrated that the management accounting system can act as a mediator between perceived environmental uncertainty and managerial performance. In conclusion, it could be said that an increase in perceived environmental uncertainty has the potential to improve the management accounting system, and that an improvement in the management accounting system has the potential to improve managerial performance. Changes in the business environment result in a change in direction for the company's management in maintaining the stability of its performance, so that these changes create environmental uncertainty. Uncertainty in the business environment can result in a high risk for the company. In avoiding this risk, managers must be able to carry out a risk management, namely the process of identifying, assessing, controlling, and minimize the risks that may occur. In the risk management process, managers use management accounting systems to collect, organize, accumulate, and integrate company-owned data. The risk management process can be carried out properly with the use of this management accounting system, allowing managers to make the best decisions possible in order to limit the risks that will occur. Because of this, it can be seen how management may mitigate the impact of environmental uncertainty, for example, by introducing a management accounting system to enhance managerial performance. The risk management process may be carried out properly with the use of this management accounting system, allowing managers to make the best decisions possible in order to limit the risks that will occur.

V. Conclusion

Data analysis has shown some interesting findings. 7 previous research have found that the management accounting system has an impact on managerial performance, whereas several other investigations have found no such impact. And some studies show that environmental uncertainty affects managerial performance, while some studies do not. Where the management accounting information system is categorized into four characteristics, namely board scope, timeliness, aggregation integration. Whether or not the management accounting system is supported by technology will provide high-quality information, it is useful to increase the effectiveness of finance company managers in making quick decisions, relevant and accurate to solve current or future company problems and to survive and be able to compete in a competitive business environment. The effectiveness of a management accounting system is the reliability, relevance and timeliness of information. The application of a management accounting system supported by technology in finance companies will have an impact on reducing the company's operational costs, becoming integrated company activities and increasing the effectiveness,

efficiency and productivity of the company in running its business. Meanwhile, in environmental uncertainty based on the results of data analysis, increasing environmental uncertainty will make it difficult for a manager to make planning and control. Planning and control will be problematic if the situation cannot be predicted in the future. So the higher the environmental uncertainty, the lower the managerial performance. Several other research, on the other hand, have found that the management accounting system can act as a mediator between perceived environmental uncertainty and managerial performance. It may be inferred that an increase in perceived environmental uncertainty has the ability to improve the management accounting system, and that an improvement in the management accounting system has an impact on enhancing managerial performance. Changes in the business environment result in a change in direction for the company's management in maintaining the stability of its performance, so that these changes create environmental uncertainty. Uncertainty in the business environment can result in a high risk for the company. In avoiding this risk, managers must be able to carry out a risk management, namely the process of identifying, assessing, controlling, and minimizing risks that may occur. In the risk management process, managers use management accounting systems to collect, organize, accumulate, and integrate company-owned data. The effective implementation and operation of this management accounting system will allow managers to make the most informed decisions possible in order to reduce the risks that may arise. Therefore, it can be seen that the impact of environmental uncertainty can be minimized by the company's management, one of which is by implementing a management accounting system to improve managerial performance.

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