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An Analysis of Management Accounting Information Systems, Human Capital, and Leadership Style to Improve Managerial Performance at PT. Mitra Nur Jaya Sejati

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ABSTRACT

Objective: *Increasingly intense business competition demands that every company continually improve efficiency, productivity, and service quality to survive and grow. The success of an organization is greatly determined by good managerial performance, which is supported by three main factors: the implementation of management accounting information systems, the management of human resources or human capital, and the application of an appropriate leadership style. This research was conducted at PT Mitra Nur Jaya Sejati, which operates in the field of providing external workforce or outsourcing services, to analyze the role of these three factors in supporting the improvement of the company's managerial performance.* ***Method:*** *The method used in this research is a qualitative method with a descriptive approach, where data is collected and described to depict the actual conditions occurring in the field.* ***Results:*** *The research results show that the management accounting information system plays a role in providing accurate, timely, and quality information that serves as the basis for planning, decision-making, and monitoring company activities. Human capital management is implemented through the provision of continuous training programs, mapping of employee potential, and the preparation of clear career paths, thereby enhancing skills and work motivation. In addition, the leadership style applied also plays a role in maintaining work spirit, building team cooperation, and creating a conducive work environment. Overall, these three factors have a significant influence on managerial performance.* ***Novelty:*** *This research is expected to provide benefits to companies as a consideration in formulating business development strategies and serve as a reference for future research.*

INTRODUCTION

Currently, many large, growing companies are facing challenges in restructuring to address growth or change. The issues related to company performance are something that is difficult to avoid. The increasingly fierce business competition creates a serious demand for companies to continuously improve efficiency and productivity in order to survive and achieve victory in the competition. The company must be able to maximize the use of available capacity to compete effectively, which requires a management accounting information system, human capital, and a good leadership style to improve managerial performance. Therefore, every company needs to have an effective, resilient, and competitive administrative system or resources to compete with other companies. One of the approaches widely adopted by large companies to survive is using outsourcing services, or external services that are more experienced and skilled in their field. Outsourcing, in general, is defined as a step taken by a company to utilize services from another company to support its business activities [1]. By adopting outsourcing, companies can focus on their core competencies while reducing operational costs and improving overall efficiency. In order to keep up with global advancements and face competition, companies must improve the quality of the products they produce [3].

Various companies have implemented quality management comprehensively, but some have succeeded in improving their performance, while others have failed in that effort. Unsatisfactory performance is caused by the company's management system, which is unable to set goals, conduct performance evaluations, and implement reward mechanisms by the company's administration in this context [2]. Generally, performance is defined as the level of success an individual achieves in carrying out tasks, and is considered the result achieved by an individual or group within an organization, in accordance with their respective rights and responsibilities, in an effort to achieve the organization's goals legitimately, without violating the law, and based on norms and ethics [4]. Managerial performance is used as a measure of a manager's ability to carry out management tasks, which include planning, research, coordination, evaluation, supervision, employee selection, negotiation, representation, and overall performance [5].

Various companies have implemented quality management comprehensively. Unsatisfactory performance is often caused by a management system that fails to set goals, assess performance, and provide reward mechanisms managed by the administration [6]. In general, performance is understood as the degree of success of an individual in carrying out tasks, and is considered the results obtained by a person or group within an organization [7]. In a competitive business world, companies are required to utilize their potential as optimally as possible in order to demonstrate their own advantages. Developments in the field of information and communication technology have made accounting information systems considered important as a crucial tool in competition within the business environment. The use of accounting information systems has the potential to strengthen a company's competitive position, ensuring it does not fall behind in its field, and is capable of assessing the competitive advantages that the company can generate. However, in the enhancement of the accounting information system more effectively, the involvement and support from management are needed in the process of implementation and development of the system [8]. The use of the accounting information system has the ability to increase the company's competitiveness, ensure it remains relevant in the industry, and evaluate the competitive advantages that the company can bring. However, to improve the accounting information system effectively, participation and support from management are required during the implementation and development process of the system [9]. Management accounting information systems are systems within an organization that have the task of compiling information obtained through the collection and processing of transaction data that is beneficial for all users, both inside and outside the company [10]. This system is used to compile data for management through the implementation of specific actions on all obtained information and contributes to the company's interaction with its surrounding environment [10]. Management accounting information systems can also be used as a system for collecting and storing information from all activities and transactions conducted by the company. This system processes data into useful information, manages existing data, and controls company data [11]. Management accounting information systems have a significant impact on managerial performance. This can help the company in producing accurate, high-quality, and timely information [12]. The management accounting information system in an organization functions to organize information obtained through the collection and processing of transaction data that is useful for all users, and also has a significant impact on managerial performance. because it can support the company in presenting accurate, high-quality, and timely information [13]. The changes driven by industrial globalization, advancements in information, technological developments, and intense competition have prompted many companies to adjust their operational business strategies. Long-standing issues cause management and reporting systems that have existed to continuously lose their relevance because they cannot provide the important information needed by executives to manage knowledge-focused processes [14]. Generally, human capital is always related to the abilities and skills of individuals within an organization. Human capital usually includes traits, behaviors, physical conditions, and personal drives. Human capital is a combination of knowledge, skills, creativity, and an individual's ability to perform their tasks, thereby generating value to achieve goals. Knowledge and skills are not only beneficial for the individual but can also add resources for entrepreneurs and the country, as well as enhance productivity potential. Therefore, some expenditures are necessary to encourage productive staff performance, including those related to motivation, supervision, and maintaining commitment [17].

Changes arising from the globalization of the industrial sector, advancements in information technology, technological innovations, and intense competition force many companies to alter their business strategies. Therefore, human capital is needed as a combination of knowledge, skills, creativity, and individual capacity in performing tasks, which ultimately can create value to achieve goals [16]. Along with the increasingly complex and competitive organizational environment, leaders must be prepared for the company to continue to survive. Each leader essentially displays a variety of attitudes in guiding their followers. However, improving employee skills cannot be easily achieved solely through training programs, as training programs only provide positive impacts for a limited period. Therefore, to achieve this, the right leadership style from a competent leader is needed to maintain the performance and work spirit of the employees [18]. Leadership style to influence workers' perspectives on various events, maintain collaborative relationships and teamwork, as well as gain support and cooperation from individuals outside the group or organization. that leadership is a crucial aspect of management, where a leader needs to create harmonious alignment with their team members [17].

Based on previous research, it shows that management accounting information systems can provide a positive explanation regarding differences in managerial performance, indicating that the use of management accounting information systems can help improve the performance carried out by company managers [19]. In the research conducted by [20], positive results were shown, due to the importance of human capital as the main source of a company's life, one of which is to carry out management performance, because fundamentally, it is humans who will execute that performance. Additionally, leadership style also has a positive influence on managerial performance. This is consistent with previous research, which states that leadership style significantly positively affects managerial performance, meaning that the better a leader applies their leadership style, the better the resulting managerial performance [21].

PT. Mitra Nur Jaya Sejati is a company that is growing in serving various clients, both local and international, as well as from various sectors, with diverse job positions. As a large company, PT. Mitra Nur Jaya Sejati must be committed to improving the services offered to clients by reviewing personalized services according to the needs and goals of the clients. This company has a majority of employees who have been actively experienced in the industry for over 18 years, and these employees play a crucial role in providing in-depth insights into business practices in Indonesia without neglecting the interests of clients [23].

In facing the ongoing restructuring challenges, PT. Mitra Jaya Sejati is committed to meeting client needs by striving to understand their requirements and objectives as best as possible. PT. Mitra Nur Jaya Sejati believes that the combination of the human resource expertise possessed by its employes and years of experience in this industry will help drive and enhance the growth of clients' businesses in the future as an outsourcing service provider, particularly in the fields of office, SAP admin, cleaning service, maintenance, welder, loader, driver, forklift driver, production helper, HSE, risk management, etc. [24]. Company management staff are needed to gather information from each division at PT. MNJS is carrying out the company's activities. This data is important for planning, decision-making, and supervision. In relatively small companies with limited activities, the business owner usually directly serves as the leader overseeing financial and operational record-keeping. This information has potential value because it directly supports various courses of action that can be considered in planning, control, and decision-making. With the availability of information, the manager's ability to understand the external environment also improves, and information plays a role in identifying the relevant [6].

The performance results that have been achieved can be seen based on the level of client satisfaction. The achievement of the company's goals is also influenced by employees who have good performance. PT. Mitra Nur Jaya Sejati strives to continuously improve the skills and performance of its existing employees. This is based on the company's achievement goals. In addition, employees with high-quality performance will have a positive impact both outside and inside the company. This can add more value to the company in the eyes of consumers or stakeholders [25].

This research is based on the human resource theory as the grand theory. This theory is very suitable for application in outsourcing companies and has a significant impact on management accounting information systems, human capital, and leadership styles within a company [26]. This research is a development of previous studies conducted at PT. Kunango Jantan Kota Padang [27]. The novelty of this research lies in its focus, which centers on management accounting information systems, human capital, and leadership styles in the managerial performance of the company. Another difference lies in the research object, which is PT. Mitra Nur Jaya Sejati, and the research method used, which is qualitative.

Based on the above description, to further analyze whether the implemented system can support the company in improving efficiency, effectiveness, internal control, and better decision-making in relation to the management accounting information system, human capital, and leadership style, the researcher wants to conduct a more in-depth analysis of the managerial performance applied by the company. This step is taken to identify weaknesses or potential problems that may arise in the future. This research is expected to provide benefits to PT. Mitra Nur Jaya Sejati is improving the company's managerial performance by further understanding the role of management accounting information systems, human capital, and leadership styles. The research results are expected to help the company enhance management effectiveness and efficiency.

RESEARCH METHOD

Type of Research Type of Research

This type of research uses qualitative methods that apply a descriptive design, with the aim of observing the state of the object naturally, where the researcher acts as the main tool [28]. Qualitative research explores participants' views through interactive and adaptive methods, aiming to uncover social phenomena based on the perspectives of the participants. Paradigm shifts in the natural state of how we view reality, phenomena, and symptoms have led to the emergence of qualitative methods [25].

Types and Sources of Data

The data sources used in the research are derived from primary data obtained directly from individuals or groups involved in the research, and the second source of data is obtained from secondary data, which is acquired indirectly through intermediary media. descriptive in nature, sourced from primary and secondary data. Descriptive research aims to explain various phenomena, both natural and human-made. These phenomena can include forms, activities, characteristics, changes, relationships, similarities, and differences between one phenomenon and another [13]. Primary data in this research is information obtained directly from individuals or groups involved in the study, which includes individual or group opinions, observations of physical objects, events, or activities, as well as test results [28]. Meanwhile, secondary data is a source of research information obtained indirectly through intermediaries or existing sources such as documents, literature, or data collected by other parties [29].

Data Collection Techniques

Data collection techniques are the most important stage in research, as researchers must be meticulous and vigilant when collecting data to ensure the accuracy of the information. This process involves systematic steps to obtain the necessary data. The data collection techniques in this research were carried out through three stages: interviews, observations, and documentation.

Interview

An interview is a way of communicating between two or more people that can be conducted directly. In this case, one person becomes the interviewer and the other becomes the interviewee, with different purposes, such as obtaining information or collecting data [30]. In this research, the author acts as the interviewer by asking several questions to the informants to obtain more in-depth information about management information systems, human capital, and leadership styles to improve managerial performance at PT. Mitra Nur Jaya Sejati.

Table 1. Key Informants.

No.	Informant	Position
1.	AN	Corporate Social Responsibility
2.	TN	Human Resources
3.	ZK	Section Head

Source: Primary Data Processed by the Researcher, 2025.

Based on the table above, it can be concluded that each informant plays an important role in improving the Company's managerial performance. For example, AN with the position of Corporate Social Responsibility, TN with the position of Human Resource, and ZK with the position of Section Head.

Observation

The researcher conducted direct observations of phenomena related to management accounting information systems, human capital, and leadership styles in improving managerial performance at PT. Mitra Nur Jaya Sejati.

Documentation

This process is carried out to collect data that will be analyzed and to elaborate on information or data from various sources relevant to the research, whether in written, image, or digital form.

Data Analysis Techniques

The data analysis technique in this research uses a qualitative descriptive method involving three stages: data reduction, data presentation, and conclusion drawing [30].

Data Reduction

This stage focuses on filtering the information that the researcher will obtain, starting from the formulation of the research questions until the data collection is carried out.

Presentation of data

The presentation of data is carried out through brief descriptions, diagrams, or relationships between categories to help to understand the existing situation and plan the next steps based on the understanding that has been obtained.

Drawing conclusions

At the conclusion stage of descriptive qualitative research, it may provide answers to the questions posed at the beginning, but sometimes it does not. This is because, from the outset, the issues and questions in descriptive qualitative research are provisional and will change along with the field research process.

RESULTS AND DISCUSSION

Results

A. Research Results

Analysis of the Implementation of Management Accounting Information Systems at PT MNJS

"The management accounting information system we have provides significant benefits, both in supporting managerial performance and ensuring the security of company data storage." From the perspective of employee performance, they feel very supported. The work becomes much more effective, and if there are mistakes in the process, those mistakes are easier to find because there is already a control mechanism embedded in the technology system we use. With the information system that has been developed in PT MNJS, the company can see the incoming work so that the director can assess whether additional employees are needed to complete the work in PT MNJS more quickly.

"Of course." We have already made improvements by increasing server capacity. This step has a very positive impact on the company. Data security is increasingly guaranteed and protected from various risks, whether it be system errors, data deletion, hardware damage, or human errors. Another advantage is that the data stored on this server can be accessed by relevant departments in the company and can be viewed at any time as needed.

The management accounting information system at PT MNJS has been running well and is always evaluated once a month. This is done to make work more effective and time-efficient. The challenges of the management accounting information system at PT MNJS include the time it takes for new employees to learn the system, as well as other issues arising from computer errors or application errors. PT MNJS has developed the existing accounting information system by adding a server. This development has had a very positive impact on the company, making the company's data safer and less prone to errors, deletions, device damage, human errors, etc. The data from this server can be accessed by anyone in the company and can be viewed at any time.

The revenue cycle is a series of business activities and operations processing related information that is continuously carried out by providing goods and services to customers to generate cash receipts as payment [32]. The role of the Management Accounting Information System in the revenue transaction cycle is very important because it can support the implementation of the cycle's functions to be more effective.

Analysis of Human Capital Implementation

"We have prepared development steps from the early stages, namely during the employee recruitment process. At this stage, we conduct talent mapping to identify the potential, strengths, and abilities possessed by each employee. We have structured and clear career development paths, starting from staff positions to managerial levels." The certainty of this career path serves as one of the drivers and motivations for employees to continuously improve their skills and develop their potential.

The Human Capital implemented by PT. MNJS provides training programs that cover both technical and non-technical aspects. Technical training is focused on factory operators, particularly in machine operation and quality control, while soft skills training is provided to enhance communication, service, and marketing skills. These training activities are conducted continuously so that employees can keep up with technological advancements and market demands.

From the beginning of the recruitment process, the company identifies employee potential through talent mapping. Based on those results, a clear career path is outlined from staff positions to managerial roles, providing motivation for employees to continue developing.

Performance evaluations are conducted using Key Performance Indicators (KPI). Outstanding employees are awarded with bonuses, promotions, and special recognition. This system has proven effective in maintaining employee motivation and loyalty.

Leader's Efforts to Achieve Employee Performance Goals at PT. MNJS

"To ensure that the evaluation is conducted fairly and clearly, we carry out performance measurements in a structured and systematic manner." At PT MNJS, this measurement is based on four main indicators, namely the quantity of work produced, the quality of the completed work, the extent to which the work aligns with the company's goals, and the level of responsibility demonstrated by employees in carrying out their tasks.

Performance measurement is conducted systematically through several key indicators applied at PT. MNJS, namely work quantity, work quality, goal orientation, and job responsibility. In terms of performance quantity, measurement is based on the timeliness of task completion and the number of tasks that can be completed within a certain period. Each employee is given a clear time target according to the type of work they are assigned. The leader has set time benchmarks as standards for assessing productivity. However, in its implementation, there are obstacles in the form of a fairly high workload, which sometimes affects the achievement of targets. However, this does not diminish the company's efforts in maintaining the consistency of completing work according to the established standards.

Furthermore, work quality becomes an important indicator in assessing the quality of employees' work results. The quality of work at PT. MNJS is considered quite good, although it has not yet reached the maximum level. The company strives to maintain and improve quality through effective communication between leaders and employees. Good communication helps minimize errors, avoid misunderstandings, and ensure that each task is clearly understood before being carried out. Thus, the work results can meet the company's standards and expectations.

In addition, goal orientation also becomes an important aspect in performance evaluation. Employees show a strong focus on achieving the targets set by the company, both in the short term and the long term. This orientation reflects the alignment between individual goals and organizational goals. With that commitment, the implementation of the work plan can proceed on schedule, on time, and within the planned budget. Lastly, responsibility for the work reflects the attitude and behavior of employees in carrying out their tasks. Employees of PT. MNJS demonstrate a high level of commitment to the tasks and responsibilities assigned to them. They understand their respective roles within the organization and strive to achieve optimal results in an honest, meticulous, and professional manner. This sense of responsibility becomes an important foundation in creating a productive and integrity-driven work environment. Overall, these four indicators show that the performance measurement system at PT. MNJS has encompassed aspects of productivity, quality, goal alignment, and work commitment. This serves as a strong basis for the company in evaluating and continuously improving employee performance.

Discussion

The development of the Management Accounting Information System at PT MNJS

The development of the Management Accounting Information System is something that needs to be taken into consideration. This is because it affects the speed of data processing and the accuracy of the results. The existing system needs to be developed to achieve more optimal results, such as secure and flexible data storage, accessible anytime and anywhere, and helping to reduce errors in work [33]. The development of management accounting information system technology at PT MNJS is already good, as it is always evaluated for further development. The latest development provided by PT MNJS is the addition of a server, which is useful for more secure data storage. The server can also be accessed directly by the board of directors to facilitate monitoring and decision-making, making work easier. Like the decision to add employees, this can be controlled by the board of directors through the server.

Human Capital Strategy Implemented at PT MNJS

The development of Human Capital Management to enhance the company is a long-term investment that is very important for the sustainability and growth of an organization. By investing in Talent Management Programs, Training and competency certification, Internal Coaching and Mentoring, and Performance Management, Organizational performance can gain significant benefits, including: Improved performance, trained and motivated employees will be more productive and efficient in carrying out their tasks. Increased innovation, employees with extensive knowledge and skills will be more capable of generating new and creative ideas. Improved employee retention, a good development program will enhance employee satisfaction and reduce turnover rates. Increased competitiveness, companies with quality Human Capital

Management will have a stronger competitive advantage. Some commitments that can be undertaken by the organization include identifying employee development needs based on performance analysis, business changes, and market trends. Then, by designing development programs that are specifically relevant to meet the needs of employees and the organization. Measuring and evaluating the effectiveness of the program also needs to be done regularly to ensure that the program will eventually deliver the expected results.

Employee improvement

Data shows an increase in employee competence after the implementation of HCM programs, as shown in the following table:

Table 2. Improvement in Employee Competence Before and After the HCM Program Rating (1-5).

Competency Aspect	Before (1–5)	After (1–5)
Technical Competency	3	4
Managerial Competency	2	4
Soft Skills Competency	4	4
Innovation Competency	2	3

Source: Data Processed by the Author.

Leadership Style in Improving Employee Performance at PT. MNJS

Based on the research findings, the company implements a democratic leadership style in managing employees. This leadership style is characterized by the involvement of subordinates in the decision-making process and the presence of two-way communication between leaders and employees. Leaders do not act authoritatively, but rather open up space for discussion and deliberation before setting policies related to common interests. [37]. In the decision-making process, leaders tend to prioritize deliberation as the initial step. Every decision that is strategic in nature or has a wide impact on employees is usually discussed through a joint discussion. Leaders actively seek input, considerations, and suggestions from employees to gain a more comprehensive perspective.

In addition to involving employees in the decision-making process, leaders also play a role in motivating them to actively participate in organizational activities. Employees are given the freedom to express ideas, thoughts, or criticisms openly without fear. This freedom reflects the trust given by leaders to subordinates in carrying out their tasks according to their respective authorities.

Communication becomes a very important aspect in the implementation of this democratic leadership. Leaders are required to be able to interact openly, effectively, and persuasively with all employees [38]. The interview results show that the communication relationship between leaders and subordinates is quite good and supports the creation of a harmonious work atmosphere. However, there are still some communication barriers, particularly regarding ethical boundaries that are not yet fully clear in certain situations.

This condition indicates the need for clearer communication guidelines to prevent misunderstandings.

Overall, the leaders at PT. MNJS exhibit positive behavior, capable of providing feedback and receiving input from their subordinates. This is reflected in the way the leader assigns tasks, communicates, guides, reprimands, imposes sanctions, and appreciates good performance.

CONCLUSION

Fundamental Finding: This research was conducted with the aim of obtaining evidence regarding the analysis of the application and implementation of an integrated management accounting information system at PT MNJS. From the research I conducted, the following conclusions can be drawn: (1) In the company I studied, the system created by the company facilitates employees in preparing final financial reports for clients more quickly and can reduce minor errors. Thus, the completion of responsibilities toward clients can be done more swiftly. (2) With the system created by the office, the existing obstacles are fewer. (3) The development of the Accounting Information System at PT. MNJS is good, as evaluations are conducted at most once a month to identify any shortcomings in the system. The recent development undertaken by PT. MNJS is the addition of servers, which certainly greatly assists the company in data control and data storage. It can be concluded that the implementation of Human Capital Management (HCM) at PT. MNJS plays an important role in supporting human resource development through technical and soft skills training programs, professional certification support, KPI-based performance evaluations, and systematic career planning. These results indicate that the aspects of employee knowledge, skills, and experience significantly contribute to enhancing competence, motivation, and productivity, which in turn strengthen employee retention and the company's competitiveness. **Implication:** To address these challenges, the leaders of PT. MNJS has made various efforts, such as providing appropriate salaries to boost motivation, improving communication between leaders and employees, offering guidance and direction through discussions, creating a comfortable work environment, and enforcing discipline by rewarding high-performing employees and sanctioning those who violate rules. All of these aim to enhance employee morale and performance as well as achieve the company's goals. **Limitation:** The challenges present in the company PT.MNJS only requires approximately 13 days to teach employees to understand the management accounting information system used by the company. **Future Research:** However, this study found that the challenge of work-life balance still needs to be addressed for the sustainability of long-term human resource development.

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