

**THE INFLUENCE OF TOTAL QUALITY
MANAGEMENT AND MANAGEMENT ACCOUNTING
INFORMATION SYSTEMS ON MANAGERIAL
PERFORMANCE IN HOTEL COMPANIES IN
PALEMBANG CITY**

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ABSTRACTION

This study aims to determine the effect of total quality management and management accounting information systems on managerial performance in hotel companies in Palembang City. The theory used in this research is Resource Based View. The data used is primary data. The population in this study were all 3 to 5 star category hotels registered with the Regional Tax Management Agency (BPPD) of Palembang City. The sampling technique used was a purposive sampling method and obtained 23 companies with a total of 52 samples. Hypothesis testing is done by using multiple linear regression analysis. The results of this study indicate that total quality management has a significant positive effect on managerial performance, and management accounting information systems have a significant positive effect on managerial performance.

Keywords: *Total Quality Management, Management Accounting Information System, Managerial Performance, Hotel Company.*

ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui pengaruh total quality manajemen dan sistem informasi akuntansi manajemen terhadap kinerja manajerial pada perusahaan perhotelan di Kota Palembang. Teori yang digunakan dalam penelitian ini adalah Resource Based View. Data yang digunakan adalah data primer. Populasi dalam penelitian ini adalah seluruh hotel kategori bintang 3 sampai dengan 5 yang terdaftar di Badan Pengelola Pajak Daerah (BPPD) Kota Palembang. Teknik pengambilan sampel yang digunakan adalah metode purposive sampling dan diperoleh 23 perusahaan dengan jumlah sampel 52. Pengujian hipotesis dilakukan dengan menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa total quality management berpengaruh positif signifikan terhadap kinerja manajerial, dan sistem informasi akuntansi manajemen berpengaruh positif signifikan terhadap kinerja manajerial.

Kata Kunci: Total Quality Management, Sistem Informasi Akuntansi Manajemen, Kinerja Manajerial, Perusahaan Hotel.

INTRODUCTION

Covid-19 is an infectious disease caused by the SARS-CoV-2 virus. With this global pandemic, of course, it has a big impact on the survival of a country. The increase in countries affected by the Covid-19 virus around the world such as America, Spain and Italy has made the world economic situation even worse. The global pandemic faced by Indonesia has made many parties try to overcome this Covid-19. One of the efforts made by the Indonesian state in overcoming this pandemic is by means of lockdown, Large-Scale Social Restrictions (PSBB), to the Enforcement of Restrictions on Community Activities (PPKM). This policy makes economic activity stop suddenly, because these government policies aim to limit people's mobility, which causes a decline in income and makes Indonesia's economic recovery stalled (<https://money.kompas.com>). Several institutions even predict a global economic slowdown, including the International Monetary Fund (IMF) estimating Indonesia's economic growth to only grow by 3.9%.

One of the sectors most affected by this pandemic is the tourism sector. According to Wahab (2003:40) in his book entitled "Tourism Management" tourism is one type of industry that can increase economic growth in providing jobs, living standards, and stimulating other productivity sectors. With this pandemic, many companies have gone out of business and even laid off their workers because they could no longer pay their employees' salaries. With many companies going out of business and many workers being laid off, Indonesia's economic growth is getting weaker. This of course causes the Regional Original Income (PAD) obtained by the Palembang City government from taxes to also decrease. Based on the data obtained from the Regional Tax Management Agency (BPPD) of Palembang City, the following are data from 2016-2020 relating to the realization of the target for hotel tax revenue in Palembang City.

In 2016-2018 the proportion of hotel tax obtained a figure that exceeded 100%, which means that in 2016-2018 it has exceeded the set target. Meanwhile, in 2019-2020, it can be seen that the proportion of hotel taxes is below 100%, which means that in 2019-2020 the realization of the target that has been set has not been achieved. According to Taslim, another Head of Tax Division (BPL) BPPD Palembang City, said that hotel tax receipts have decreased by up to 70% and only 20%-25% can enter (<https://news.ddtc.co.id>). In this era of increasingly fierce economic competition, companies are required to implement a good management system, so that it can be used as a tool to improve company performance through the performance of its employees. Management must create a comfortable atmosphere for each individual, so that the implementation of performance in a company can run optimally.

According to Sibuea (2021) Resource Based View is a view where a company will be more superior in business competition and get good

performance by owning, controlling, and utilizing important strategic assets (tangible assets and intangible assets). In facing competition, companies are required to develop appropriate and effective competitive strategies in dealing with various changing situations in the market. Every company must be able to create the right strategy in order to win the competition. Resource Based View emphasizes strategic choices, optimizing human resources, managing, identifying, developing, and using resources to maximize company performance (Elya Dasuki, 2021). According to Abu Bakar & Ahmad (2010) that the potential availability of resources will give each company a unique character. Where if the company has unique and adequate resources, it will contribute to the company's profit. Companies benefit not because they have better resources but because they have superior competence in the use of resources.

Total Quality Management is a combination of all management functions, all parts of a company, and everyone into a holistic philosophy that is built on the concepts of quality, teamwork, productivity, and customer satisfaction. Total Quality Management is an approach in running a business to maximize the company's competitiveness through continuous improvement of products, services, people, processes, and the environment. Large-scale and small-scale companies have found the fact that attention to quality can have a significant impact in achieving company goals (Nasution, 2005:22) in (Abdul et al., 2018).

The management accounting information system is a system that produces output using inputs and various processes needed to fulfill certain management objectives (Hansen and Mowen, 2006:18) in (Nainggolan, 2015). Management accounting information systems can assist managers in controlling activities so that it is expected to assist companies in achieving goals. Management accounting information system as a system that plays a role in helping predict the possible consequences of several alternative actions taken in various activities such as planning, controlling, and decision making (Rumapea et al., 2018).

Managerial performance is one way to determine whether the company's predetermined goals have been achieved or not. The problem of managerial performance plays an important role and is needed in a company to improve quality (Kurniawan et al., 2018). Managerial performance is the ability of managers to carry out managerial activities, such as planning, investigation, coordination, staffing, and negotiation. Managerial performance is needed in a company, to carry out company activities towards the company's targets that have been set. This managerial performance has benefits within a company, namely ensuring that all inputs from various company resources will produce outputs that can provide satisfaction to consumers (Jusuf, 2013).

Total Quality Management is a strategic system in improving the quality and effectiveness of the company's services so as to create satisfaction for consumers. In addition, Total Quality Management also

focuses on performance management in ensuring the company's goals to achieve product and service excellence consistently for consumers. The implementation of Total Quality Management will have a good influence on the company's managerial performance (Jaya et al., 2021). With the implementation of Total Quality Management, it is useful to improve managerial performance in managing the company in order to increase the company's income.

H1: Total Quality Management Has a Significantly Positive Effect on Managerial Performance

Management accounting information systems can assist managers in controlling activities and reducing uncertainty so that it is expected to help companies achieve their goals. Management accounting information systems are required by various levels of management, both upper management, middle management, and lower management. The management accounting information system becomes a guide in decision making so that it can improve managerial performance in general (Sani & Andriany, 2020). The application of a management accounting information system within the company can provide added value for users in the form of providing various information that can be used for planning, controlling, and company decision-making activities which ultimately affect the overall company performance improvement (Siregar, 2018).

H2: Management Accounting Information System Significantly Positive Effect on Managerial Performance.

The Total Quality Management variable is dominated by agreeable answers with a score of 4, this means that respondents agree that the presence of Total Quality Management can affect managerial performance in a company. The Management Accounting Information System variable is dominated by agreeable answers with a score of 4, this indicates that respondents agree that the existence of a Management Accounting Information System can affect managerial performance in a company. From the countif results, it is known that the managerial performance variable is dominated by agreeable answers with a score of 4, this shows that respondents consider the importance of managerial performance in hotel companies in the city of Palembang.

The results of testing the validity of all statements are categorized as valid. This is because all statements of significance value are less than 0.05.

The value of (cronbach's alpha) for each variable has a value of (cronbach's alpha) > 0.70. So it can be stated that all variables in this study are reliable.

The significance value of Asymp. Sig. (2-tailed) obtained is 0.200. Because the significance value is greater than 0.05, it can be concluded that the data is normally distributed.

Each variable has a tolerance value of > 0.1 to < 1 and a VIF value of > 1 and < 10. So, it can be concluded that for the total quality

management variable and management accounting information system there is no multicollinearity.

The results of the significance of each independent variable are greater than the significance value of 0.05. Thus, it can be concluded that for the total quality management variable and the management accounting information system variable, there is no heteroscedasticity.

The regression line equation is obtained and can be interpreted as follows, $Y = 3,770 + 0,472 X1 + 0,345 X2 + e$

The F value is 26,095 with a significance level of 0.000. Where a study can be said to be feasible if the significance value is less than 0.05. It can be seen in the table that the significance value of 0.000 is smaller than 0.05 ($0.000 < 0.05$), so this research model can be said to be very feasible and can be used in research.

Total Quality Management has a significant value of 0.001, where this significant value is less than 0.05 ($0.001 < 0.05$). So it can be concluded that Total Quality Management (X1) has a significant positive effect on managerial performance at hotels in Palembang City. The Management Accounting Information System variable has a significant value of 0.005, where this significant value is smaller than 0.05 ($0.005 < 0.05$). So it can be concluded that the Management Accounting Information System (X2) has a significant positive effect on managerial performance at hotel companies in Palembang City.

The test results show the Coefficient of Determination Test (Adjusted R Square) obtained is 0.496 or 49.6%. Thus, it can be concluded that managerial performance in hotel companies in Palembang City is influenced by the Total Quality Management (X1) variable, and Management Accounting Information System (X2) by 49.6%, and the remaining 50.4% is influenced by other variables that have not been identified. investigated in this study.

Total Quality Management has an effect on managerial performance in hotel companies in Palembang City. The results of this study agree with research conducted by (Ardiany, 2021), (Kurniawan et al., 2018), and (Wibowo, 2020) which state that Total Quality Management has a significant positive effect on managerial performance. Thus, a company must implement Total Quality Management to provide the best quality and service so that it can provide added value and satisfaction for consumers and can improve managerial performance in an increasingly competitive market.

Based on the results of multiple linear regression analysis, it can be seen that the Management Accounting Information System has an effect on managerial performance in hotel companies in the city of Palembang. The results of this study agree with research conducted by (Rumapea et al., 2018), (Sani & Andriany, 2020), and (Suprantiningrum & Lukas, 2021) which state that the Management Accounting Information System has a significant positive effect on managerial performance. So that with the Accounting Information System it can be a guide in decision making so

that it can improve managerial performance in general. The application of a management accounting information system within the company can provide added value for users in the form of providing various information that can be used for planning, controlling, and company decision-making activities which ultimately affect the overall company performance improvement (Siregar, 2018).

CLOSING

Based on the results of data analysis and discussions that have been carried out in the previous chapter, the following conclusions can be drawn, The Total Quality Management variable has a significant positive effect on Managerial Performance at Hotel Companies in Palembang City. This shows that the first hypothesis is accepted. So that with the increase in total quality management, the managerial performance will also increase. The Management Accounting Information System variable has a significant positive effect on Managerial Performance at Hotel Companies in Palembang City. This shows that the second hypothesis is accepted. So that with the increase in the management accounting information system, the managerial performance will also increase.

There are some limitations in this research, among others, The results of this research model can only explain that managerial performance in hotel companies in the city of Palembang is influenced by the total quality management variable and management accounting information system by 49.6%. So there are many other variables outside this research that can explain the variation of influence on managerial performance. In this study, researchers were only able to get 52 samples, this is because it is quite difficult to visit hotel managers directly because some hotels still apply health protocols and there are work shifts that are enforced so that managers are only in the office at certain times, and time-consuming bureaucracy.

There are limitations in this study, so there are some suggestions that can be given for further research are as follows, In further research, it can increase the number of variables in research such as innovative behavior, budget participation, organizational commitment, and accounting accountability. For the sample, further research should be able to increase the number of respondents as a sample and conduct integrated interviews directly with the respondents selected in filling out the questionnaire.

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