

The Influence Of Decentralization And Management Accounting Systems On Managerial Performance In An Islamic Perspective (Studi Pada PT. Pegadaian Area Lampung)

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Abstract

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In order to achieve company success, good managerial performance is needed by obtaining management accounting for planning, monitoring and decision making activities. The decisions taken must be precise and efficient. To increase overall efficiency, many companies use decentralization. The aim of this research is to describe the influence of decentralization and management accounting systems on the managerial performance of PT Pegadaian Area Lampung from an Islamic perspective.

This research is quantitative research using a Casual Associative approach. This research uses data collection techniques, interviews and data processing. Primary data was obtained directly from respondents regarding managerial performance, while secondary data in the form of theories and other support was obtained from libraries, journals and previous papers.

The research results show that partial decentralization has no effect on managerial performance. It can be said that the level of decentralization does not affect managerial performance in the company. The reason is because PT. Lampung Area Pegadaian does not implement a policy of granting low management authority or delegation in decision making, such as budget planning and allocation, managerial decision making, developing innovative ideas, considering large investments, and improving work quality. The management accounting system has a positive effect on managerial performance

Keywords: *Decentralization, Management Accounting System, Managerial Performance.*

INTRODUCTION

Today's enormous economic development and progress demand the ability of corporate leaders to allocate marketing resources effectively. Accounting information is the single most important factor in developing a company's decision to announce the allocation of its resources to achieve its intended goals. To obtain precise and accurate information, it is necessary to have an accounting information system that is made according to patterns that are in accordance with the conditions and needs of the company to carry out company activities. Companies need management accounting information systems, especially pawnshops, to be able to handle detailed data by focusing on finance.

In general, every company has the goal of obtaining profits and maintaining business continuity. The business world that has recently become increasingly competitive requires companies to use existing capabilities as optimally as possible in order to excel in this tight competition. In this case, management is the management of human resources and economic resources and becomes the core of a company to achieve its goals. Therefore, management must have the ability to see and use existing opportunities, identify and overcome problems and select and implement adaptation processes appropriately.

The success of a business is influenced by internal and external factors. External factors, such as current or future economic conditions. In addition, an insider-sourced factor is managerial

performance. Managerial skills are essential for a company's success. As a result, one of the most important things to do is to improve managerial skills. Managerial skills that are beneficial to the overall performance of the company can be identified. This is something that has not received serious attention in certain businesses, so some businesses experience delays in hiring or firing. Management accounting is the branch that supplies the information needed by managers to determine how resources are obtained and used in every type of business, both small and large periodicals.

Management accounting information as one of the products of the Management Accounting System plays a role in helping to predict the consequences that may occur for various alternative actions that can be taken on various activities such as planning, controlling and decision making. The decentralized management system implemented by companies today, makes the decision-making process no longer a monopoly of top managers. Lower-level managers now have more authority to make decisions within the limits of their authority. For this reason, the main information system is used as a basis for decision-making considerations for managers.

Decentralization is the process of delegation of authority and responsibility to managers and other individuals under the organizational structure of the organization. The benefits of decentralization for companies are to cut the amount of "bureaucracy" and overly rigid procedures that usually characterize planning and managerial in developing countries, as a result of overcrowding power, authority and resources at the center of government, as well as being useful for the decision-making process.

As a result of decentralization, managers are given the authority to make important decisions based on their areas of expertise and level of commitment. Therefore, managers need information as a basis for decision making, be it administrative or managerial information. This information can be obtained using an administrative system.

Information in decentralized organizations is needed more than in centralized organizations. This happens because in a centralized system managers only carry out tasks at the behest of their superiors. Conversely, in decentralized systems, managers need more information for their decision-making. The existence of different levels of decentralization will lead to a level of need for information. This condition raises the need for alignment between the level of decentralization and the level of availability of the akarakteristic management accounting system. The decentralized organizational structure will affect the organization's ability to manage and collect information and cash flow.

The existence of different levels of decentralization of management will cause differences in the level of information needs. This condition raises the need to consider an alignment between the level of decentralization of management and the level of information availability of management accounting systems. The compatibility of information with the needs of decision makers will support the quality of decisions to be taken and ultimately can improve company performance.

Performance is a condition that must be known and informed to certain parties to determine the level of achievement of the results of an agency associated with the vision carried by an organization and knowing the positive and negative impacts of an operational policy taken. The performance of a manager cannot be separated from the use of information technology to obtain information that is needed for decision making. Management accounting information, decentralization, rewards, HR and the state of the environment are examples of some of the factors that can affect managerial performance. The development of managerial performance can be seen after conducting and implementing a management accounting information system in the company. Managerial performance as the performance of individuals in managerial activities. Personnel performance includes eight dimensions, namely: Planning, Investigation, Coordination, Evaluation, Supervision (*supervision*), Staffing, Negotiation, and Representation (*representative*). According to this definition, managerial work is defined as the quality and quantity of work completed by a manager during the execution of tasks in accordance with the instructions given

to him. To increase managerial productivity, managers must optimize administrative processes and management information systems. As a result, poor managerial performance may be caused by the ineffectiveness of the Management Accounting System.

The following are the results of an interview with Mr. Dwi Agus Sugianto as Manager of Pawn Support, PT Pegadaian Area Lampung has increased from 2018-2020 which can be explained based on the following table:

Table 1.1
Achievement Data of PT Pegadaian Area Lampung
Period 2018 - 202

Year	Achievement
2018	41 .275.990.599
2019	5 0.49 .862.496
2020	589.566.096.987
2021	578.455.059.765
2022	661.249.507.91
202	706.218.795.022

Source: Pegadaian Area Lampung (202)

Based on data obtained from PT Pegadaian Are Lampung for the 2018-202 period above, it was found that the results of managerial performance in the company's achievements in the last 5 (five) years have increased significantly for the company. This is seen based on the nominal amount obtained in 2018 of 41 ,275,990,599, in 2019 of 520,49 ,862,496, in 2020 of 589,566,096,987, but in 2021 the company decreased from 589,566,096,987 to 578,455,059,765 so that there was a shrinkage of 11,111,0 7, in 2022 the company increased again by getting a profit of 661,249,507,91 and in 202 it was recorded until July 202 the company It has achieved a profit of 706,218,795,022.

Based on the results of these achievements, for management, information is a very important resource to advance and demonstrate business initiatives. Living a full life and running a business relies on an information assurance management system. Information is a very important component for businesses because it serves as the primary input for any formulated decision. Utilization of accurate information will greatly benefit management. A manager will be assisted by accurate information to formulate effective conclusions so as to reduce risk and development in choosing an alternative. Therefore, it is important to have access to relevant, timely, accurate and comprehensive information to increase the productivity of managers in all businesses.

Performance appraisal is a periodic determination of the operational effectiveness of an organization, parts of the organization and employees based on goals, standards and criteria that have been previously set. Managerial performance appraisal means an assessment of managers' behavior in carrying out the role they play in the organization with effectiveness and efficiency.

Managers are said to be efficient and effective if they are able to perform management functions properly and correctly, namely by setting clear goals; responsible for the planning carried out; clearly defined and communicated strategies and policies; trying to obtain maximum profit by producing products or services with a certain volume, time, money and price; Selecting employees who are experts and skilled in their fields and direct, lead and develop their subordinates.

A manager who manages or supports a large company may not always be able to execute planning up to the most expensive thresholds. If a manager does all the planning himself, down

to the smallest detail, it will most likely become ineffective and inefficient. The effort to overcome this is to hold decentralized activities within the company. Decentralization is the practice of delegating decision-making authority to lower levels. With a decentralized system, top managers delegate authority and responsibility to middle managers and lower managers depending on the extent of decision-making authority delegated by top management.

The Pegadaian institution has ease in management, procedures, with easy and simple administrative requirements, where customers will only provide brief information about their identity and user goals, credit, relatively short loan funds have been disbursed and relatively low interest. The development of management accounting systems at Pegadaian also pays attention to technological and business developments where the direction of business has changed towards digital with the emergence of startups, fintech and the rapid development of the e-commerce market. The mortgaged accounting information system has prepared the development of a digital technology platform on application and security systems. This is done by utilizing Pegadaian services through a digital system.

PT. Pegadaian is an Indonesian state-owned financial sector engaged in three business lines of the company, namely financing, gold and various services. According to Article 1150 of the Civil Code, a lien is a right obtained by a person who has receivables on a movable property. The movable property is delivered to the debtor by someone who has a debt or by another person on behalf of the person who has a debt. A debtor gives power to the debtor to use the movable property that has been delivered to pay off the debt if the debtor cannot fulfill his obligations when due. In its performance PT. Pawnshops have used management accounting systems in the presentation of their reports. The use of management accounting systems can help companies to produce quality information, available information is used by management to assist managers in completing their tasks, so that performance will increase, with increased performance it is expected that companies can provide good information to the community.

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completing their tasks, so that performance will increase, with increased performance it is expected that companies can provide good information to the community.

Therefore, the phenomenon that affects companies in the Lampung Area is that there are differences between theories and facts in the field where the Lampung Area pawnshops focus more on marketing. So that in decision making, pawnshops focus on the company's operational results by considering the company's results from year to year. Meanwhile, in the accounting system, Pegadaian has implemented the PASSION application. By using this application, sometimes the Pegadaian experiences problems such as network and system errors. Then, the Pawnshop Party in decision making is also not carried out by managerial parties alone but through mutual deliberation.

The freedom or authority of division managers in decision making will also indirectly affect the organization's ability to process, collect, and follow up on the information. Decentralization will also depend on management accounting system information because it has a positive effect. This positive influence has a positive effect if there is an interaction that occurs can be balanced. The impact of the interaction between the characteristics of each management accounting system information with decentralization will be felt more positively if in a very high level of decentralization, managers are also supported by a higher level of availability of management accounting systems.

Management accounting in an Islamic perspective is very important especially for a Muslim in managing and running his business in accordance with Islamic principles based on the Qur'an and Al-Hadith for the purpose of avoiding evil and also to seek the pleasure of Allah SWT. In this regard, Islamic management accounting helps internal businesses to provide basic information for decision making based on the provisions of Islamic law, because all forms of actions and decisions are not only responsible in this world but also in the future.

Decentralization in Decision Making According to an Islamic Perspective is that decisions are *ijmâ'* (consensus) results from deliberation, and are not unilateral fabrications to benefit certain interests. Ibn Taymiyyah wanted that decision making should not only be by using the correct mechanism, namely using the principle of *syûrâ*/consultation.

The decision should also be a consensus (*ijmâ'*) of them. Ibn Taymiyyah agrees that in general the majority vote is the standard for deliberative decisions, as long as it does not contradict the *nash* of the Qur'an and al-Sunah. Thus, the results of the deliberations of *ahl al-hall wa al-'aqd* are not only legalized through majority vote, but also bound by the provisions contained in the Qur'an and al-Sunnah.

Talking about the basis of decision making basically comes from Allah SWT as the Almighty Substance. Allah Almighty says in Surah Shaad verse 26 which reads:

يَا دَاوُدُ إِنَّا جَعَلْنَاكَ خَلِيفَةً فِي الْأَرْضِ فَاحْكُم بَيْنَ النَّاسِ بِالْحَقِّ وَلَا تَتَّبِعِ الْهَوَى فَيُضِلَّكَ عَنْ سَبِيلِ اللَّهِ إِنَّ الَّذِينَ يَضِلُّونَ عَنْ سَبِيلِ اللَّهِ لَهُمْ عَذَابٌ شَدِيدٌ يَوْمَ الْحِسَابِ □

"O David, verily we made you caliphs (rulers) on earth, so make decisions (things) among men justly and do not follow lust, for he will lead us away from the way of God. Surely those who go astray from the way of Allah will be severely punished, because they forget the day of reckoning." (Q.S. Shaad [26])

The leader for the millennium century is the leader as in the Word of Allah Subhanallah wata'ala in surah An-Nuur (24) Verse 55 which reads:

وَعَدَ اللَّهُ الَّذِينَ آمَنُوا مِنْكُمْ وَعَمِلُوا الصَّالِحَاتِ لَيَسْتَخْلِفَنَّهُمْ فِي الْأَرْضِ كَمَا اسْتَخْلَفَ الَّذِينَ مِنْ قَبْلِهِمْ وَلَيُمَكِّنَنَّ لَهُمْ دِينَهُمُ الَّذِي ارْتَضَى لَهُمْ وَلَيُبَدِّلَنَّهُمْ مِنْ بَعْدِ خَوْفِهِمْ أَمْنًا يَعْبُدُونَنِي لَا يُشْرِكُونَ بِي شَيْئًا وَمَنْ كَفَرَ بَعْدَ ذَلِكَ فَأُولَئِكَ هُمُ الْفَاسِقُونَ

"And Allah has promised those who believe among you and do righteous deeds that he will indeed make them reign on the earth, as he made the people before them powerful, and indeed he will confirm for them the religion which he has established for them, and he will truly change them, after they in fear become safe." (Q.S. An-Nuur [55])

Previous researchers on decentralization and management accounting systems on managerial performance, from previous studies showed different results (*gap research*). In research conducted by Yuwinda Lempas shows that decentralization and management accounting systems are suspected to affect the performance of managers at PT. Sinar Galesong Prima Manado, Decentralization allegedly affects the performance of managers at PT. Sinar Galesong Prima Manado and the management accounting system allegedly affect the performance of managers at PT. Sinar Galesong Prima Manado. On Tia Muliani's research; John Rinaldo; Yuli Ardiany "The Effect of Decentralization and Management Accounting System on Managerial Performance (Case Study at PT. P&P Lembah Karet Padang)" that decentralization affects managerial performance at PT. P&P Lembah Karet Padang. The management accounting system affects the managerial performance of PT. P&P Lembah Karet Padang. H : Decentralization and Management Accounting System simultaneously affect PT. P&P Lembah Karet Padang. Jilie Maria Senduk Decentralization has a significant positive effect on Managerial Performance, Management Accounting System Information has a significant positive effect on managerial performance. Meanwhile, in Ranti Melasari's research, it was stated that Decentralization affects the Managerial Performance of PT. Sinar Mas in Kempas Jaya District, Management Accounting System affects Managerial Performance at PT. Sinar Mas in Kempas Jaya District, Decentralization and Management Accounting System Affect Managerial Performance at PT. Sinar Mas in Kempas Jaya District. While Anna Marina (2009) states that there is an influence of management accounting system information, on managerial performance, and decentralization affects the relationship between management accounting system information and managerial performance.

This study was conducted to obtain additional empirical evidence from previous studies that examined the effect of decentralization and management accounting systems on managerial performance. Tia Muliani; John Rinaldo; Yuli Ardiany conducted a sample study on the managers of Padang rubber valley companies. Ranti Melasari conducted a study with samples on PT Sinar Mas company managers in Kempas Jaya District, while this study conducted a study on Pegadaian Area Lampung companies located in Lampung. Every corporate organization needs information to support the success of the organization's control system as well as assist in planning and decision making

Given the importance of decentralization and management accounting system information in improving the company's managerial performance. Based on the background, phenomena, and differences in results in several studies first, the researcher wants to take the title of "**The Effect of Decentralization and Management Accounting Systems on Manager Performance in an Islamic Perspective (Study at PT. Pegadaian Area Lampung)**" Researchers want to know how the results of the influence of Management Accounting System and Decentralization information on managerial performance.

METHODS

This type of research is quantitative research more causal in nature which aims to find how much influence the dependent variable and independent variable have. The data sources in this study used questionnaires, interviews and observations. This study uses a saturated sampling technique because all employees of PT Pegadaian Area Lampung in Bandar Lampung City totaling 15 people according to their population and meet the provisions described above that if the population is relatively small or less than 0 people, it must use the saturated sampling technique.

RESULT AND DISCUSSIONS

A. The Effect of Decentralization on Managerial Performance

Based on the results of research conducted by researchers, regression analysis and hypothesis tests that show that decentralization has no influence on managerial performance at PT Pegadaian Area Lampung. This is known from $t_{count} = -0.204 < \text{from } t_{table} 1.75$ with a significant level of $0.824 > 0.05$. This indicates that H_0 is accepted and H_1 is rejected because $0.824 > 0.05$. This means that decentralization has no effect on managerial performance. Or in other words, if decentralization is implemented properly and the management accounting system remains, managerial performance will decrease.

This indicates that the level of decentralization does not affect managerial performance in the company. The reason is because PT. Pegadaian Area Lampung does not apply policies of granting authority or low management delegation in decision making, such as budget planning and allocation, managerial decision making, developing innovative ideas, considering large investments, and improving work quality. Because decision making is the right and authority of the highest management, namely the director, this has no influence on the company's managerial performance. Because the research conducted is located in the Lampung Area company (region) so that the decentralization process regarding the granting of authority to the lower level is rather difficult for us to fulfill thoroughly because this Pegadaian Lampung area carries out all its activities according to operational standards in the central company (regional office).

Decentralization gives managers greater responsibility and control over their activities, and greater access to necessary information. The better the expected decentralization, the more it will improve managerial performance because decentralization has an overall achievement to improve managerial performance. Vice versa, the more unfavorable decentralization will affect the low managerial performance.

Decentralization is necessary because of the increasingly complex administrative conditions, as well as the duties and responsibilities that require the distribution of authority to lower management. Delegation of authority will help ease the burden on higher management. Decentralization in companies should continue to be improved because delegation of authority with a decentralized approach will accelerate decision making. In addition, the quality of decisions taken by people who know the situation best.

In the application of decentralization, managers at lower levels to make a decision require a thorough understanding to determine the right and wise strategy. In the observations that researchers do, decentralization has been applied, but managers at lower levels choose to follow the top level managers rather than take advantage of the implementation of decentralization in the company because of a lack of mentality in decision making. Even in the application of

decentralization in companies, some lower-level managers are not wise in utilizing the decentralized system.

On decentralized variables based on contingency theory associated with concepts that emphasize the importance of compatibility between leadership styles in decision making with the conditions of the company in which a leader works. Simply put, contingency theory explains that understanding a firm's situation is key in determining an effective leadership style. In the context of management accounting, this research refers to contingency theory which argues that there is no accounting system that is universally appropriate and applicable to every organization in all situations.

Decentralization has no effect on managerial performance. The background of decentralization has no effect on managerial performance in this study, that is, judging from the respondents' answers on the questionnaire. Another researcher Badewin, the results of this study show that partially decentralization has no effect on managerial performance while management accounting ismte affects managerial performance in banking in Tembilahan. However, there is another different study conducted by Asriani Hasan (2020), obtained a significance value for the effect of decentralization (X1) on managerial performance (Y), which is $0.00 < 0.005$ with a calculated value of $.141 > \text{table } 2.002$ and a coefficient value of 0.264 . Another researcher Pravita Nindy Indriyanti, et al that based on the test results that partially

Decentralization has a positive effect on Managerial Performance. Another researcher, Ikrima Dinil Haq, said that the implementation of decentralization at PT Dhiya Maharani Couture, CV Doa Indonesia, CV Deenay and Ethica had a positive and significant effect on managerial performance. The implementation of decentralization will help ease the burden on higher management in making decisions so as to improve managerial performance.

B. The Effect of Management Accounting System on Managerial Performance

Based on the results of the research conducted, there is a significant influence between the Management Accounting System at PT Pegadaian Area Lampung. This shows that the accounting system has an impact on managerial performance in the company. It is known from $t_{\text{count}} = 7.01 > \text{from } t_{\text{table}} 1.78229$ with a significant level of $0.00 > 0.05$. This indicates that H_0 is accepted and H_2 is accepted because $0.00 > 0.05$. Thus it can be concluded that if the accounting system improves, then managerial performance will also increase. Conversely, if the accounting system decreases, managerial performance will also decrease. This means that the existence of a good accounting system can affect and improve the company's managerial performance.

It is also interpreted that the higher the management accounting system will affect the increase in managerial performance achieved and vice versa, the lower the activities of the management accounting system will affect the lower the managerial performance achieved. This reflects that the management accounting system has a broad scope (broadscope), able to respond quickly to information that occurs, able to provide information in various forms of aggregation and integrated information.

Managers are also able to determine the goals and direction of their policies, have the ability to record, report, measure results and analyze work, have the ability to coordinate subordinates, have the ability to evaluate subordinates, work, and are able to set a good example to grow employee morale, and have the ability to present their company.

On variable management accounting systems based on contingency theory attributed to this theory suggest that the right accounting system will depend on certain conditions in which the organization operates. Thus, contingency theory aims to identify specific aspects of the accounting system that are relevant to a particular situation and are able to adapt to those conditions. Compatibility between information and decision-making needs will support the quality of decisions to be taken and ultimately improve company performance.

This research is supported and aligned with Yuwinda Lempas' research, based on the results of multiple regression analysis showing that decentralization and management accounting systems affect managerial performance at PT Sinar Galesong Prima Manado. Another study conducted by Victorina Tirayoh (2017), the accounting system affects managerial performance. The background of the management accounting system affects managerial performance. Another researcher Suprانتiningrum, management accounting information system has a significant positive effect on the managerial performance of garment companies in Semarang city, if the management accounting information system is getting better, the managerial performance is getting better.

C. Decentralization and Management Accounting System for Managerial Performance

Based on the results of multiple regression analysis conducted by researchers with the help of SPSS shows that simultaneously decentralization and accounting systems affect managerial performance as indicated by a calculated F value of 2.987 with a signification value of 0.000, this means H_0 is accepted and H_1 is accepted because $0.000 < 0.05$ which means there is an intermediate influence together between decentralization and management accounting systems to managerial performance. . In other words, if decentralization and accounting systems are

improved, then managerial performance will also improve. Conversely, if decentralization and accounting systems decline, managerial performance will also decline.

The magnitude of the influence of decentralization and management accounting systems on managerial performance can simultaneously be known from the R² value. Based on calculations, an R² value of 0.956 or 95.6% was obtained, so decentralization and management accounting systems together affect managerial performance by 95.5%, and the remaining 4.4% are influenced by other factors not studied in this study.

Based on the description above, it can be concluded that decentralization and management accounting systems affect managerial performance. Therefore, companies must improve the decentralized system and management accounting information system so that managerial performance can be implemented optimally. The compatibility between decentralization and management accounting information is also important, because the success of the organization's control system as a whole does not only depend on the degree of compatibility between one control subsystem and another. Sub-system interaction will improve managerial performance, if one with another supports each other.

In managerial performance variables based on contingency theory associated with contingency theory states that all variables of an organization or company have compatibility and compatibility with one another. Through this contingency approach there is the possibility of internal control, management accounting systems and human resource capacity in each organization causing differences in characteristic needs for managerial performance. Contingency theory states that companies can achieve the best performance when the corporate structure is relevant and able to handle contingencies imposed based on their size, technology, and environment. This theory aims to be able to understand how companies channel company expectations with real performance by paying attention to their internal and external business environment. This contingency theory views that the external environment is the main factor that greatly affects the performance of the company. This theory emphasizes the question of whether and where contingent variables contribute to firm performance. Therefore, companies not only need to acquire and develop their resources, but also need to improve their capabilities and deal with environmental turbulence, in order to continue to adapt to the environment as best as possible.

The hypothesis of this study is supported by Ranti Melasari & Fitri Handayani (2018), decentralization and management accounting systems simultaneously have a significant effect on managerial performance, while the results of the t test (partial test) that the decentralized variable (X1) has a tcount of 18,555. Another researcher conducted by Heri Widodo & Catur Wind (2011)

The results of the research obtained are partially, both decentralized variations and information characteristics affect managerial performance. Another researcher Fitriasuri, the results showed that decentralization and management accounting systems together influence the performance of managers in the hospitality sector in the city of Palembang.

D. Managerial Performance at PT Pegadaian Areaa Lampung in Islamic Perspective

Based on the author's observations, according to the Deputy Business Manager, Mr. Dwi Agus, in managerial performance, the pawnshop has achieved optimal manager performance, judging from the aspect of increasing company achievement from year to year, and the presence of pawnshop branches spread in the Lampung area proves that the Lampung area pawnshop is able to compete globally.

According to the Islamic Perspective Leaders for the millennium century are leaders as in the Word of Allah Subhanahuwata'ala in surah An Nuur (24) verse 55:

وَعَدَ اللَّهُ الَّذِينَ آمَنُوا مِنكُمْ وَعَمِلُوا الصَّالِحَاتِ لَيَسْتَخْلِفَنَّهُمْ فِي الْأَرْضِ كَمَا اسْتَخْلَفَ الَّذِينَ مِن قَبْلِهِمْ وَلَيُمَكِّنَنَّ لَهُمْ دِينَهُمُ الَّذِي ارْتَضَى لَهُمْ وَلَيُبَدِّلَنَّهُم مِّن بَعْدِ خَوْفِهِمْ أَمْنًا يَعْبُدُونَنِي لَا يُشْرِكُونَ بِي شَيْئًا وَمَن كَفَرَ بَعْدَ ذَلِكَ فَأُولَٰئِكَ هُمُ الْفَاسِقُونَ

"And Allah hath promised those who believe among you and do righteous deeds that he will indeed make them reign on earth, as he made the people before them powerful, and indeed he will confirm for them the religion which he has established for them, and he will truly change them, after they in a state of fear become safe sentosa. They still worship Me by not associating anything with me. And whoever (remains) an unbeliever after that (promise) they are wicked people" (Q.S. An Nuur [55])

This is a promise from Allah SWT. To His Messenger (peace be upon him),. That he would make his people the people of power on earth, that is, the leaders of men and their rulers. With them the land will be good and all the servants of God will submit to them. The advantage given by God to man and not given to any other creature is the ability to define. With meticulous calculations God has created everything in the universe with predetermined measures as in God's Word as follows:

إِنَّا كُلَّ شَيْءٍ خَلَقْنَاهُ بِقَدَرٍ

"Verily we created all things according to measure". (Q.S Al-Qamar [49])

Therefore, the basic capacity of man to manage this earth is fulfilled with his ability to define and his ability to measure so that the management process to prosper the universe can be carried out. In smaller contexts such as in an organization or company, the ability to define and

the ability to measure this is needed to determine the extent of management performance in achieving the vision and mission of the organization. If the organization cannot define its goals then it does not know whether it has moved forward or is just walking in place. According to the Islamic Perspective Leaders for the millennium century are leaders as in the Word of Allah Subhanahuwata'ala in surah An Nuur (24) verse 55:

وَعَدَ اللَّهُ الَّذِينَ آمَنُوا مِنكُمْ وَعَمِلُوا الصَّالِحَاتِ لَيَسْتَخْلِفَنَّهُمْ فِي الْأَرْضِ كَمَا اسْتَخْلَفَ الَّذِينَ مِن قَبْلِهِمْ وَلَيُمَكِّنَنَّ لَهُمْ دِينَهُمُ الَّذِي ارْتَضَى لَهُمْ وَلَيُبَدِّلَنَّهُم مِّن بَعْدِ خَوْفِهِمْ أَمْنًا يَعْبُدُونَنِي لَا يُشْرِكُونَ بِي شَيْئًا وَمَن كَفَرَ بَعْدَ ذَلِكَ فَأُولَٰئِكَ هُمُ الْفَاسِقُونَ

"And Allah hath promised those who believe among you and do righteous deeds that he will indeed make them reign on earth, as he made the people before them powerful, and indeed he will confirm for them the religion which he has established for them, and he will truly change them, after they in a state of fear become safe sentosa. They still worship Me by not associating anything with me. And whoever (remains) an unbeliever after that (promise) they are wicked people" (Q.S. An Nuur [55])

This is a promise from Allah SWT. To His Messenger (peace be upon him),. That he would make his people the people of power on earth, that is, the leaders of men and their rulers. With them the land will be good and all the servants of God will submit to them. The advantage given by God to man and not given to any other creature is the ability to define. With meticulous calculations God has created everything in the universe with predetermined measures as in God's Word as follows:

إِنَّا كُلَّ شَيْءٍ خَلَقْنَاهُ بِقَدَرٍ

"Verily we created all things according to measure". (Q.S Al-Qamar [49])

Therefore, the basic capacity of man to manage this earth is fulfilled with his ability to define and his ability to measure so that the management process to prosper the universe can be carried out.

In smaller contexts such as in an organization or company, the ability to define and the ability to measure this is needed to determine the extent of management performance in achieving the vision and mission of the organization. If the organization cannot define its goals then it does not know whether it has moved forward or is just walking in place.

CONCLUSION

Based on the data that has been processed and the results of the analysis that has been carried out by the researcher, the conclusions can be formulated as follows:

1. Based on the t test, decentralization (X1) has no significant effect on managerial performance (Y), thus proving that H0 is accepted and H1 is rejected. It can be said that

the degree of decentralization does not affect managerial performance in such enterprises. The reason is because PT. Pegadaian Area Lampung does not apply policies of granting authority or low management delegation in decision making, such as budget planning and allocation, managerial decision making, developing innovative ideas, considering large investments, and improving work quality.

2. Based on the t test, the management accounting system (X2) has a significant effect on managerial performance (Y), thus proving that H0 is accepted and H2 is accepted. It can be said that the accounting system in pawnshops already has a broad scope (broadscope) able to quickly respond to information that occurs (timelines), able to provide information in various forms of aggregation and integrated information.

3. Decentralization and management accounting systems affect managerial performance. It can be concluded that based on the f test, decentralization (X1) and management accounting systems (X2) have a significant effect on managerial performance (Y), thus proving that H0 is accepted H is accepted. Which means an increasing management accounting system and decision making will be followed by an increase in managerial performance. So it can be concluded that the company in its performance pegadaian lampung area has improved the decentralized system and accounting information system together so that they can achieve their managerial performance to the maximum. At PT Pegadaian Area Lampung in an Islamic perspective has been running by following Islamic standards.

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