

Relevant Information and Managerial Performance: The Moderating Role of Accounting System Digitalization in State-Owned Banks

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Abstract

This study examines the influence of Job Relevant Information on managerial performance and investigates the moderating role of accounting system digitalization in State-Owned Banks (Bank BUMN). Managerial performance in the banking sector requires accurate and relevant information to support effective decision-making, particularly in organizations characterized by high operational complexity and public accountability. Grounded in contingency theory, this study aims to analyze whether Job Relevant Information improves managerial performance and whether accounting system digitalization strengthens this relationship. This study employed a quantitative approach using a survey method. Data were collected through structured questionnaires distributed to 40 employees of State-Owned Banks in Jambi City who were directly involved in accounting and reporting activities. The data were analyzed using moderated regression analysis to examine both direct and interaction effects among variables. The results indicate that Job Relevant Information has a positive and significant effect on managerial performance, while accounting system digitalization does not moderate the relationship between Job Relevant Information and managerial performance. These findings suggest that managerial effectiveness is primarily determined by the relevance and quality of information rather than the level of accounting system digitalization alone. This study contributes to the development of management accounting literature by strengthening the application of contingency theory in the context of state-owned banking and provides practical implications for improving managerial decision-making through the enhancement of job-relevant information.

INTRODUCTION

The banking sector plays a strategic role in supporting national economic stability and growth; therefore, it is required to deliver services that are high-quality, efficient, and sustainable. In the context of increasingly intense competition both among conventional banks and with financial technology-based companies banks are required to enhance the quality of organizational management in order to maintain the trust of customers and the public (Sartiyah et al., 2025; Hasnidar, 2025; Ali et al., 2022). This condition positions managerial performance as a crucial factor in ensuring that organizational objectives are achieved effectively and accountably. Previous studies indicate that organizational performance is strongly influenced by the quality of managerial control systems and the availability of relevant information to support decision-making processes (Chenhall, 2003; Otley, 1980).

Managerial performance reflects managers' ability to carry out planning, organizing, coordinating, controlling, and decision-making functions. In practice, managerial performance in the banking sector often faces various constraints, such as operational complexity, regulatory pressure, and demands for public accountability. State-Owned Banks (BUMN), as entities that manage public funds and play a developmental role, encounter more complex challenges than private organizations; therefore, they require managerial systems supported by reliable and relevant information (Pebriyanti et al., 2025). The availability of appropriate management accounting

information enables managers to improve decision quality and organizational effectiveness, particularly in complex organizational environments (Mia & Chenhall, 1994; Chong, 1996).

From a theoretical perspective, the quality of managerial performance is strongly influenced by the availability of information used in the decision-making process. Job Relevant Information is understood as information that is directly related to managers' tasks and responsibilities and is used to select the most appropriate courses of action (Tapatfeto, 2014). Job-relevant information enables managers to reduce uncertainty, enhance decision rationality, and perform managerial functions in a more focused manner (Kusuma et al., 2025; Wahyuni et al., 2023). Therefore, Job Relevant Information is regarded as one of the key determinants in improving managerial performance. The effectiveness of management accounting information in supporting managerial activities has been widely emphasized in contingency-based research, which suggests that relevant information improves managerial effectiveness and organizational performance (Chenhall, 2003; Gul & Chia, 1994).

Numerous empirical studies indicate that Job Relevant Information has a positive effect on performance, both at the employee and managerial levels (Ardianto, 2008; Amrul et al., 2021; Yani, 2018). These findings emphasize that managers who have access to adequate and relevant information tend to achieve better performance than those who operate under information constraints. Appropriate information not only supports planning and control processes but also facilitates more effective coordination and performance evaluation within organizations. Previous international studies also confirm that management accounting systems providing relevant and timely information significantly contribute to improvements in managerial performance (Bouwens & Abernethy, 2000; Mahama, 2006).

Along with the advancement of information technology, accounting systems have undergone a significant transformation toward increasing digitalization. The digitalization of accounting systems enables the processes of recording, processing, and reporting financial information to be conducted more rapidly, accurately, and in an integrated manner (Arianto & Jikhan, 2025). In the banking sector, digital accounting systems play a crucial role in supporting transparency, operational efficiency, and the real-time provision of information required by management. Therefore, the digitalization of accounting systems is no longer viewed merely as an administrative tool, but rather as a strategic organizational infrastructure. The development of accounting information systems and digital technologies has significantly transformed organizational information processing and managerial decision-making processes (Hall, 2011; Vial, 2019).

Nevertheless, most previous studies have still treated Job Relevant Information and accounting system digitalization as independent variables in explaining organizational performance. Research on Job Relevant Information has generally focused on its direct effect on performance, while studies on accounting system digitalization have predominantly emphasized its impact on efficiency or the quality of financial reporting. Such approaches have not fully explained how the interaction between the quality of job-related information and the level of system digitalization may influence managerial performance. Several studies indicate that the effectiveness of accounting information systems depends on the alignment between system capabilities and organizational needs (Nicolaou, 2000; Ismail & King, 2007).

From a contingency theory perspective, the effect of a variable on performance is highly dependent on organizational environmental conditions and characteristics. In this context, accounting system digitalization can be viewed as a situational factor that has the potential to

strengthen or weaken the effectiveness of Job Relevant Information in enhancing managerial performance. However, empirical studies that explicitly position accounting system digitalization as a moderating variable in the relationship between Job Relevant Information and managerial performance, particularly in State-Owned Banks, remain relatively limited. Contingency-based research emphasizes that the effectiveness of management control systems depends on the compatibility between organizational conditions and information systems (Fisher, 1995; Chenhall, 2003).

State-Owned Banks (BUMN) possess governance structures and operational environments that differ from those of private organizations, including higher demands for public accountability, stringent risk management, and pressure to achieve sustainable performance. These conditions necessitate a more comprehensive understanding of the factors influencing managerial performance within the context of State-Owned Banks. The limitations of prior studies in integrating job-related information and accounting system digitalization within this setting provide opportunities for further research.

Based on these research gaps, this study examines the effect of Job Relevant Information on managerial performance and tests the moderating role of accounting system digitalization in this relationship within State-Owned Banks. The objective of this study is to analyze the extent to which Job Relevant Information influences managerial performance and whether accounting system digitalization strengthens this relationship. The novelty of this research lies in the application of the contingency theory approach by positioning accounting system digitalization as a moderating variable in the context of state-owned banking, thereby contributing empirically and theoretically to the development of management, accounting, and business economics literature.

METHODS

This study employs a quantitative approach using a survey method to analyze the effect of Job Relevant Information on managerial performance and the moderating role of accounting system digitalization. A quantitative design was selected because it allows for the empirical testing of relationships among variables through statistical analysis. The study was conducted in State-Owned Banks (BUMN) operating in Jambi City, considering that these banks play a strategic role in public financial management and the implementation of organizational governance.

The population of this study comprises all employees of State-Owned Banks in Jambi City. The sampling technique applied was purposive sampling with specific criteria, namely employees who are directly involved in accounting recording and reporting processes and who have a minimum of two years of work experience. Based on these criteria, a total of 40 respondents were selected, as they were considered to possess adequate understanding and experience related to job-related information and the implementation of accounting systems in the banking environment.

Data were collected using a structured questionnaire distributed directly to the respondents. The research instrument was designed to measure three main variables: Job Relevant Information as the independent variable, managerial performance as the dependent variable, and accounting system digitalization as the moderating variable. All statement items were measured using a five-point Likert scale, ranging from strongly disagree to strongly agree. Prior to further analysis, the research instrument was tested for validity and reliability to ensure the quality of the data used.

Data analysis was conducted using moderated regression analysis to examine both the direct effect of Job Relevant Information on managerial performance and the interaction effect between Job Relevant Information and accounting system digitalization. This analytical technique enables

the researcher to assess whether accounting system digitalization strengthens the relationship between the independent and dependent variables. All analytical procedures were carried out using statistical software and involved testing basic assumptions to ensure that the research findings are reliable and replicable.

RESULTS AND DISCUSSION

Results

This study involved 40 respondents who were employees of State-Owned Banks (BUMN) in Jambi City and met the criteria of direct involvement in accounting recording and reporting activities. All distributed questionnaires were usable for further analysis, resulting in a response rate of 100%. This condition indicates that the data employed in the study were adequate and appropriate for subsequent analysis.

Table 1 presents the descriptive statistics for all research variables. The results show that the mean values of each variable fall within a relatively high category, indicating respondents' positive perceptions of Job Relevant Information, managerial performance, and the implementation of accounting system digitalization. The relatively moderate standard deviation values suggest that the variation in respondents' answers remains within acceptable limits.

Table 1. Descriptive Statistics of Research Variables

Variable	N	Mean	Standard Deviation
Job Relevant Information	40	21.10	2.84
Managerial Performance	40	44.23	6.40
Accounting System Digitalization	40	26.50	3.97

Prior to testing the structural model, the research instruments were evaluated to ensure construct validity and reliability. The evaluation was conducted by examining Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE) values. The results indicate that all constructs meet the criteria for reliability and convergent validity, as evidenced by Cronbach's Alpha and Composite Reliability values exceeding 0.70 and AVE values above 0.50.

Accordingly, all indicators used in this study are considered valid and reliable, and are capable of consistently representing the measured constructs.

Table 2. Results of Construct Reliability and Validity Tests

Variable	Cronbach's Alpha	Composite Reliability	AVE
Job Relevant Information	0.905	0.929	0.724
Managerial Performance	0.964	0.969	0.759
Accounting System Digitalization	0.941	0.956	0.814

Structural model testing was conducted to assess the relationships among latent variables in the research model. The analysis results indicate that the coefficient of determination (R^2) for managerial performance is 0.697. This value suggests that 69.7% of the variance in managerial performance can be explained by Job Relevant Information and accounting system digitalization, while the remaining variance is accounted for by other variables outside the research model.

Figure 1 illustrates the research structural model, showing the direction of relationships and the path coefficient values among variables. The path coefficient from Job Relevant Information

to managerial performance is 0.455, indicating a positive effect between the two variables. Meanwhile, the interaction coefficient between Job Relevant Information and accounting system digitalization is -0.097 , indicating that accounting system digitalization does not function as a variable that strengthens the relationship between Job Relevant Information and managerial performance.

Figure 1. Research Structural Model

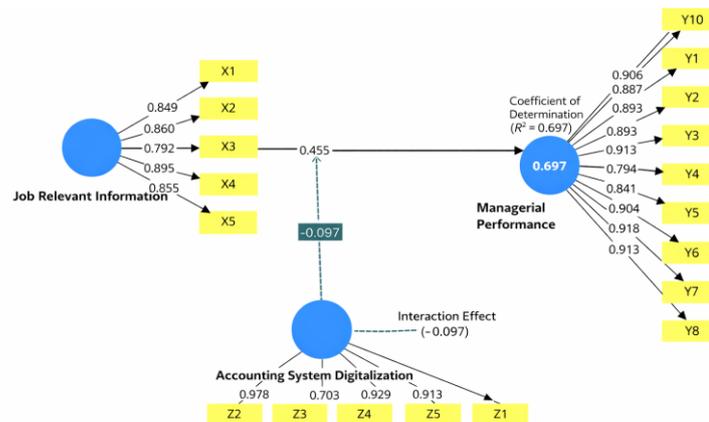


Figure 1. Structural Model of the Relationship between Job Relevant Information, Accounting System Digitalization, and Managerial Performance

The detailed results of hypothesis testing are presented in Table 3. The analysis shows that Job Relevant Information has a positive and significant effect on managerial performance, with a t-statistic value of 2.87 and a p-value of .004. In contrast, the moderation effect test indicates that the interaction between Job Relevant Information and accounting system digitalization does not have a significant effect on managerial performance, with a p-value of .514. Accordingly, the first hypothesis is accepted, while the second hypothesis is rejected.

Table 3. Hypothesis Testing Results

Intervariable Relationship	Path Coefficient	t-statistic	p-value	Decision
Job Relevant Information → Managerial Performance	0.455	2.87	.004	Accepted
Accounting System Digitalization × Job Relevant Information → Managerial Performance	-0.097	0.65	.514	Rejected

The results confirm that Job Relevant Information has a positive and significant influence on managerial performance. Conversely, the interaction between accounting system digitalization and Job Relevant Information does not exhibit a significant effect on managerial performance; therefore, the moderating hypothesis is not supported by the research data.

DISCUSSION

The results of this study indicate that Job Relevant Information has a positive and significant effect on managerial performance in State-Owned Banks (BUMN). This finding confirms that the availability of information relevant to managers' tasks and responsibilities is a crucial factor in supporting the effective execution of managerial functions. Managers who have access to information that aligns with their job requirements tend to make more appropriate decisions, engage in more accurate planning, and implement performance control more effectively (Fauzan, 2024; Sudjiman & Sudjiman, 2018). This result is consistent with prior studies

emphasizing that management accounting information improves decision quality and managerial effectiveness when the information provided is relevant and timely (Mia & Chenhall, 1994; Chong, 1996; Chenhall, 2003).

These findings are consistent with contingency theory, which emphasizes that the effectiveness of managerial performance is strongly influenced by the alignment between available information and decision-making needs (Siagian et al., 2025; Baskoro & Wijayanti, 2025). In the context of State-Owned Banks, the complexity of operations and the high level of public accountability demands position Job Relevant Information as a strategic resource for management. Relevant information enables managers to better understand both the internal and external conditions of the organization, thereby allowing them to respond more adaptively to dynamic business environments. From a contingency perspective, organizational performance depends on the compatibility between management control systems and organizational conditions (Otley, 1980; Fisher, 1995).

The findings of this study are also in line with previous research demonstrating that Job Relevant Information contributes positively to improvements in managerial performance (Tapatfeto, 2014). The consistency of these results suggests that the role of job-relevant information is universal and remains significant, including within public sector organizations such as State-Owned Banks. Accordingly, this study strengthens empirical evidence that information quality is a key determinant in achieving optimal managerial performance. Previous international studies similarly indicate that management accounting systems providing relevant information significantly enhance managerial performance and organizational effectiveness (Burney et al., 2009; Mahama, 2006).

However, the results also show that accounting system digitalization does not function as a moderating variable in the relationship between Job Relevant Information and managerial performance (Apriasyah, 2014). This finding indicates that the existing level of accounting system digitalization has not been able to strengthen the influence of relevant information on managerial performance. In other words, the presence of digital accounting systems does not automatically enhance the effectiveness with which managers utilize relevant information in carrying out their managerial duties. This result is consistent with previous studies indicating that the effectiveness of accounting information systems depends not only on technological sophistication but also on the alignment between system capabilities and organizational needs (Grande et al., 2011; Nicolaou, 2000; Ismail & King, 2007).

The insignificant moderating role of accounting system digitalization can be explained by the context of system implementation within State-Owned Banks. In practice, the digitalization of accounting systems tends to function primarily as an administrative tool for recording and reporting, rather than being fully utilized as a strategic decision-support system. In addition, there may still be a gap between system sophistication and users' capabilities to optimally leverage the information generated, resulting in the underutilization of the potential benefits of digitalization for enhancing managerial performance. This finding also suggests that the quality of information received by managers remains the primary determinant of performance, regardless of the level of system digitalization applied. Thus, even when accounting systems are digitalized, their contribution to managerial performance largely depends on the extent to which they are able to produce information that is truly relevant to managers' job requirements. This finding is consistent with the information systems success model which emphasizes that system effectiveness depends on information quality and system utilization (DeLone & McLean, 2003;

Soudani, 2012).

From a managerial implications perspective, the results of this study emphasize the importance for State-Owned Banks to ensure that the information generated by accounting systems is closely aligned with managerial decision-making needs. Management should encourage the provision of information that is specific, timely, and easily understood, rather than focusing solely on the formal aspects of reporting (Hariyanto et al., 2024). Enhancing the quality of Job Relevant Information may therefore represent a more effective strategy for improving managerial performance than merely upgrading technological aspects of accounting systems. The effectiveness of accounting information systems in supporting organizational performance depends on how well the systems are integrated into managerial decision processes (Al-Okaily et al., 2020; Hall, 2011).

From a theoretical standpoint, this study contributes by extending the understanding of the application of contingency theory within the context of state-owned banking. The finding that accounting system digitalization does not function as a moderating variable suggests that situational factors do not always operate uniformly across organizational contexts. Accordingly, future research may consider other factors such as user competence, organizational culture, or management support as potential contingency variables that could influence the relationship between Job Relevant Information and managerial performance. The role of information technology capability in improving organizational performance is often influenced by organizational readiness and managerial capability (Melville et al., 2004; Bharadwaj, 2000).

Although this study provides relevant empirical findings, several limitations should be noted. This research was conducted in State-Owned Banks operating within a single geographical area; therefore, the findings cannot be broadly generalized to the entire banking sector. In addition, the research model focuses solely on Job Relevant Information and accounting system digitalization, meaning that other factors potentially influencing managerial performance were not examined in depth. The digitalization of accounting systems in this study was also measured based on respondents' perceptions, which may allow for differences in interpretation regarding the actual level of system implementation.

CONCLUSION

This study concludes that Job Relevant Information has a positive and significant effect on managerial performance in State-Owned Banks (BUMN). The availability of information that is directly relevant to managers' tasks and responsibilities enables managers to perform planning, coordination, and control functions more effectively and to make more accurate decisions. These findings indicate that Job Relevant Information plays a critical role in supporting managerial effectiveness within organizations characterized by high operational complexity and public accountability such as State-Owned Banks. In contrast, accounting system digitalization is not proven to moderate the relationship between Job Relevant Information and managerial performance, suggesting that the existence of digital accounting systems does not automatically strengthen the utilization of job-related information in managerial activities.

From a theoretical perspective, this study contributes to the development of management accounting research grounded in contingency theory by demonstrating that situational factors do not always function as effective moderating variables across organizational contexts. The findings emphasize that managerial performance is more strongly influenced by the relevance and quality of information than by the level of technological sophistication alone. Practically, the results imply that State-Owned Banks should prioritize improving the quality, relevance, and accessibility of job-related information while ensuring that accounting system digitalization is aligned with managerial decision-making needs.

Nevertheless, the results of this study should be interpreted with caution, as the research was conducted in State-Owned Banks within a single geographical area and relied on perception-

based measurements. Therefore, future research is recommended to expand the scope of research objects and geographical coverage in order to obtain more generalizable findings. Further studies are also encouraged to incorporate additional contingency variables such as system user competence, organizational culture, and top management support to obtain a more comprehensive understanding of the factors influencing managerial performance.

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