

# The Effect of Transformational Leadership Style and MCS to Managerial Performance: The Use of Accounting Information Broad Scope

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## Conference Paper

# The Effect of Transformational Leadership Style and MCS to Managerial Performance: The Use of Accounting Information Broad Scope

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## Abstract

Transformational leadership style and management control systems may affect the company's management strategy to ensure the sustainability of the company. Management control system used in this study is the use of a comprehensive performance assessment system and broad scope of use of accounting information. Information generated from both a management control system is used to evaluate the performance and motivate subordinates, and used to improve managerial decision making. The purpose of this study was to determine and provide empirical evidence of the influence of transformational leadership style and management control systems on managerial performance through two management control system design is the use of a comprehensive performance assessment system and broad scope of use of accounting information. The object of this study is the division manager or head of the branch company bus transport and travel in the city of Semarang. The number of samples from this study of 35 companies with details of 17 companies and 18 bus transportation company travel transportation. Collecting data in this study conducted using questionnaires and SmartPLS used as a data analysis tool.

**Keywords:** Transformational Leadership Style, MCS, Managerial Performance, Accounting Information

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## 1. Introduction

Environmental organizations undergoing significant change and competitive, this requires a more responsive organization that can survive and continue to evolve, it is necessary to change the individual leader as a role model within the organization. Changes should start from the top level that the leaders themselves. Until now, the leadership is still a topic of interest to study, the style of leadership in Indonesia into an interesting problem and influential in the world of the organization, as well as in the business world, leadership style is also very closely linked to the performance of employees that affect the survival of the organization. (Aji, 2017)

### OPEN ACCESS

Until today, leadership is one of the topics in the management is still interesting to be discussed. The media, both print and electronic, often featuring opinions or talks to discuss about leadership. The leadership role is strategically important for the achievement of the vision, mission and goals. It is one of the motives that encourage people to always delve into the intricacies associated with leadership. (Raharjo and Nafisa, 2006). If an organization does not have a competent leader, then the organization in danger of collapse because an organization needs good management so that there is a clear division of tasks. Besides a leader or manager is required in making decisions for the continuation of the organization, designing organizational goals and giving orders and directives to achieve any goals set.

The role of a manager in a company is very important, because the manager has a duty and responsibility that should be implemented. When the manager carry out their responsibilities well, then the manager has a good managerial performance anyway. Because managerial performance benchmarks could be the extent to which the manager can carry out management functions. To achieve this success, managers must have the ability to multi-discipline, such as in the fields of technology, business, management, and leadership.

Every manager must have its own way to manage a company. The leadership style is the way a manager to manage a company. Describe the leadership style consistent combination of traits, attitudes and skills on which to base one's behavior (Yazid, Musnadi and Chan, 2013; Roscahyo and Prijati, 2013; Suleman, 2016; Nisyak and Trijonowati, 2016). The right leadership style will heighten the excitement and spirit of the work so that it can improve its performance.

According Rival (13, 14) leadership style is a set of characteristics that are used in order to influence subordinates a leader so that organizational goals can be achieved or it can be said that the style of leadership is a strategy and behavior patterns are often applied by a leader. According Ratnaningsih (2009) there are two kinds of leadership styles that are often applied by the leader, the transformational leadership and transactional leadership style. Transformational leadership style that is true leadership where the leader to motivate subordinates to work optimally to achieve corporate objectives and a leader who gives inspiration and innovation to the company. The transactional leadership style is the ability to identify the wishes of subordinates and help achieve a higher level of achievement by giving satisfactory rewards. (Italiani, 2013)

In this modern age, the style of leadership that is often applied by a leader that transformational leadership style. Because of this leadership style is considered more charismatic and able to inspire subordinates. Transformational leaders also have a

great impact and loyal to the company, respect for employees and is capable of running the company's vision. Transformational leaders can implement management control systems such as reward systems that recognize and compensate managers on the efforts being made (Jung, 2001). The transformational leader is able to inspire subordinates to alter expectations, motivations and perceptions to achieve a common goal.

Every company needs a competent management to support the operations of these companies are no exception otobus. Autobus company is a company engaged in the field of bus transportation services that provide services such as transportation for passengers from one city to another and tourism transport. Growth otobus in Indonesia are quite rapidly as evidenced by the growing number of companies and the number of its fleet. The growth of the community cue by the growing number and diversity of public interest of transport as a daily necessity.

The data indicate that the bus transportation industry has increased from year to year, both the number of companies and the number of the bus, this means that the bus transportation industry is still the interest of entrepreneurs in Indonesia. The emergence of new companies would be a threat to the company comes first so it requires the right business strategy to be able to withstand the threat. In addition to the increase, the development of bus transport company had experienced penurunan pada 2016 specifically for the transport of Inter-City Inter-Province (AKAP). The drop was caused by a high vehicle maintenance costs while the number of passengers continues to decline.

The central government inaugurated the parent Pulogebang terminal in East Jakarta in 2017, the terminal has become Southeast Asia's largest terminal. Since the launch of this terminal, the Ministry of Transportation requires that buses Inter-City Inter-Province (AKAP) and the Inter-Cities in the Province (Descending) to enter the terminal. This policy makes some companies are trying to prepare feeder buses to transport passengers spread across several agencies / passenger shadow in Jakarta. But this policy makes increasing operational costs that had not been expected by management. These problems arise because the planning process undertaken by management have not been going well so it appears losses. (Tribunnews.com)

In providing services to customers there is agreement between the company and the employees (crew bus) regarding the salary system that generally uses a system of salary per trip. The system resulted in the absence of other sources of income for the crew bus. In addition to these systems, there are several bus transportation companies that implement a deposit system that is normally applied in the inter-city

bus company. Differences of this system are the amount of salary received, for the salary per perjalanan crew bus system will receive remuneration in accordance with the agreement at the beginning while the deposit system bus crew will receive a salary which fluctuate depending on the rest of the money deposit that is able to be collected. Of the payroll system resulted in the behavior of employees in carrying out their duties as the rampant reckless on the road up to the number of traffic violations committed by the bus crew. (Kaskus.co.id)

Both of the above salary system was able to be the motivation for the employees so that it takes a leader who is able to give encouragement to employees to keep working to achieve its goals. The presence of the leader is very important to minimize the things that are not expected as passengers who do not raise official, improper operation of the vehicle until the driver is illegal. Things outside the company's procedures may result in loss of customer convenience, resulting in the decrease in the number of customer interest to transport companies. Deviant actions undertaken crew bus as described above due to the regulatory process is not performed to the optimum.

Bus transport companies now competing to provide maximum services to attract passengers with the advent of latest buses with various advantages such as their massage chairs, audio-video in every seat, until the advent of bed facility in the bus. It forced other companies to make adjustments to the accounting information owned capital, due to the accounting information that managers can plan and direct the company's business program. When a company's business program goes well then it can be said of managerial performance is also good. (Cermati.com)

Based on the above problems, the manager responsible for development support for each employee so that every thing is done in accordance with the objectives and rules of the company. Therefore, this study is the theme of leadership style influence on the performance of managers. In addition to coaching, managers can motivate employees are encouraged to keep doing the work in accordance with the provisions of the company. Therefore, this study is the theme of leadership style influence on managerial performance.

In addition to style of leadership, the study also examines the effect of management control systems terhadap managerial performance by using two designs namely the use of a comprehensive performance measurement system and the broad scope of use of accounting information. A person's leadership style is a determinant of the management control system is selected because it can affect the strategy and implementation of the company's management control system, so that if the management control system applied with the right leadership style then the management control system can work

effectively (Ryanto, 2018). Performance measurement system is one important part of the mechanism <sup>1</sup> of management control systems. In general, management control systems including performance measurement system is a process that ensures and guarantees that those who are inside the organization carry out its duties and functions in accordance with the objectives and strategy of the organization. Performance measurement system serves to help communicate the organization's expectations, monitor progress and development, provide feedback and information to motivate the achievement of performance (Daromes and Lukman, 2014).

With the performance measurement system in a comprehensive manner, the information becomes more specific, relevant and reliable, so that the information needed by managers working units are available and can be used properly, which in turn will impact on the clarity in the roles of work to be done, increase motivation in the work that is empowering psychological, and organizational commitment of a manager will also increase. Will be good managerial performance and high when the clarity of roles, psychological empowerment, organizational commitment managers have increased. (Suliswanti, 2015).

In connection with the managerial performance akuntansiberperan information as a tool to evaluate the performance and motivating subordinates as well as a tool that can be used in managerial decision-making process. (Nguyen et al, 2016 and Ryanto 2017). Accounting information serves as a tool to evaluate the performance and motivation of subordinates because of accounting information contains <sup>10</sup> information relating to the achievement of the company within a certain time. Role as a tool to support the decision-making process for accounting information store past information that can be used as a consideration in the determination of the company's objectives in the future.

Research conducted by Nguyen et al (2016) investigated <sup>3</sup> the effect of transformational leadership style and management control systems on managerial performance in manufacturing companies in Vietnam using respondents are the managers of the company. In that study, it was revealed that there is an influence on the mediation of the role of decision-Influence and decision-facilitating management control <sup>7</sup> systems in the relationship between transformational leadership and managerial performance. Ryanto (2018) melakukam research on managers of 3-5 star hotels in Semarang argued that transformational leadership, information systems and comprehensive performance system influence on managerial performance.

<sup>3</sup> Based on the description and explanation above, hence the title of this research is "The Effect of Transformational Leadership Style Of Management And Control Systems Managerial Performance On Transportation Company".



This study aimed to determine the effect of transformational leadership style and management control systems on managerial performance. This study was conducted using two management control system design is the use of a comprehensive performance measurement system and the broad scope of use of accounting information.

## 2. Literature Review

### 2.1. Leadership

#### 2.1.1. Understanding Leadership

Leadership is a process of influencing, motivating the behavior of subordinates to determine the purpose of the organization. It also affects the interpretation of the events of its members, achieve goals, and maintain the cooperation relations between groups and with people outside the group. According Miftah Thoha (2010) leadership is an activity to influence the behavior and actions of others, or art mnausia affect the behavior of both individuals and groups.

#### 2.1.2. Types of Leadership

According to Terry in Suwatno and Priansa (2016) type of leadership as follows:

1. Personal Leadership (Personal Leadership)

In this leadership type leaders held a direct relationship with subordinates without an intermediary resulting in an intimate relationship.

2. Non-Personal Leadership (Non-Personal Leadership)

In this type of leader does not make direct contact with subordinates so as to avoid personal contact. His relationship established through planning and written instructions.

3. Authoritarian Leadership (Authoritarian Leadership)

Type of leadership can be seen from the way leaders treat followers with arbitrary, considers himself plaing in power so that his followers in their work based because the pressure not because of sincerity.

4. Fatherhood Leadership (Leadership Paternal)

In this type of leadership, the leader treats his followers like a child himself, so that his followers would not dare take decisions.

#### 5. Democratic Leadership (Democratic Leadership)

The leader in this type will always invite subordinates to deliberation in decision-making. So that subordinates feel valued thoughts and opinions. His subordinates also got a good experience to deal with complex issues. So that subordinates work based on sincerity not compulsion.

#### 6. Leadership Talent (indigenous Leadership)

In this type of leadership, a leader can mobilize subordinates because they have the talent to be a matter that the subordinates are happy to follow.

### 2.1.3. Leadership theory

In Wibowo (2016) there are several theories of leadership were presented, among others:

#### 1. Personality Theory (trait theories)

The theory of the nature of the characteristics distinguishing only between leaders and non-leaders. These properties will not be enough to help identify an effective leader because of the exclusion of the interaction between the leader and members of the group that it is a situational factors.

#### 2. Theory of Behavior (behavior theories)

The theory of leadership behavior or behavior theories grow as a result of dissatisfaction regarding the trait theories because votes can not explain the effectiveness of leadership and human relations movement.

#### 3. Contingency theory of leadership

##### (a) Fiedler Model 1967

Theories and models according to Fiedler's contingency is often referred to as situational theory because this theory explains the leadership depends on the situation. Theory Fiedler measure leadership style oriented or task-oriented relationship questionnaire coworkers wearing the most disliked.

##### (b) Path-Goal Theory (Path-Goal Theory) 1971

According to Robert House is helping followers achieve goals and directing or providing support as needed to ensure that the objectives merela line with objectives of the group or organization



## 2.2. Leadership Styles

### 2.2.1. Understanding Leadership Styles

According Rival (2014) stated that the leadership style of a set of characteristics that are used by a leader to influence subordinates to target the organization can be achieved, it can also be said as a pattern of behavior and strategies favored and often applied by a boss.

### 2.2.2. Various styles of leadership

Finansialku.com says there are at least nine different leadership styles to each other are applied by a leader so that each of its members want to work according to his direction. Here are nine of the leadership style:

1. Autocratic leadership
2. leadership Bureaucracy
3. Participative leadership
4. leadership delegative
5. Transactional leadership
6. Transformational leadership
7. Leadership Serving (Servant)
8. Charismatic leadership
9. Situational leadership

At least 4 of the force applied by the leader of this type, including:

1. *Telling-Directing* (Tell, show, lead, set),
2. *Selling-Coaching* (Sell, explain, clarify, persuade),
3. *Participating-Supporting* (Engage, encourage, cooperation),
4. *delegating* (Delegates, observation, control, settlement).

### 2.3. Management Control Systems

Management control is important in the organization, management control failure would bring huge financial loss, damage to reputation, even to bring failure to the organization in achieving its objectives. The importance of management control system is widely accepted but compare the books and articles that wrote the management control becomes difficult because some of the language in the control system management is not appropriate. The term "control" refers to the functions of management, this definition is not universally accepted. In the ancient view of a narrow, management control system is a simple or a cybernetic control system involving a single feedback. In the feedback loop system control management system, managers measure performance, comparing the measurements with a series of performance standards, and if necessary, make corrections. Some management control is generally used as direct supervision, selection and retention of employees, code of ethics, do not focus on performance measurement. But more focused on encouragement, abilities, or often encourage employees to do the best thing for the company. In addition the management control is more often to be proactive rather than reactive.

Proactive means of control designed to prevent problems before organizations experience a variety of things that hurt and can affect performance. Proactive control includes the planning process, the need for expense approvals, segregation of duties, and access restrictions. (Merchant and Van der Stede, 2014) Some management control is generally used as direct supervision, selection and retention of employees, code of ethics, do not focus on performance measurement. But more focused on encouragement, abilities, or often encourage employees to do the best thing for the company. In addition the management control is more often to be proactive rather than reactive. Proactive means of control designed to prevent problems before organizations experience a variety of things that hurt and can affect performance. Proactive control includes the planning process, the need for expense approvals, segregation of duties, and access restrictions. (Merchant and Van der Stede, 2014) Some management control is generally used as direct supervision, selection and retention of employees, code of ethics, do not focus on performance measurement. But more focused on encouragement, abilities, or often encourage employees to do the best thing for the company. In addition the management control is more often to be proactive rather than reactive.

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The elements in the control system consists of making budget management, strategic planning, measurement, resource allocation, evaluation, as well as awards for his performance, transfer pricing and allocation of responsibility centers. Management control is imperative for an organization that is decentralized. One view says that a management control system shall be in accordance with company strategy. This suggests that the strategy was first developed through a rational process and formal. The strategy then determines the design of management control systems. Another view suggests that strategies arise through the experimental process that is influenced by the company's management systems. based on this view, management control system can influence the development of the company's strategy in achieving the goals. (Anthony and Govindarajan, 2008)

## 2.4. Performance

### 2.4.1. Understanding performance

Mangkunagara (2012) defines the performance that results in quality and quantity of work accomplished by an employee in performing their duties in accordance with its obligations. Wirawan (2009) says that the performance of the output generated by the indicator function or a job within a certain time.

### 2.4.2. Performance assessment

Dessler (2010) suggested that the performance judging means evaluating current employee performance against performance standards. According Wake (2012), namely performance assessment process undertaken by the organization in evaluating or assessing a person's success in carrying out their duties.

### 2.4.3. Objective Performance Assessment

The performance assessment has several goals for the company are assessed (Werther and Davis, 2016), among others:

1. *performance Improvement*

Enables managers or employees in making decisions related to the improved performance.

2. *compensation Adjustment*

Make it easier for decision makers in determining who is entitled to receive an increase in salary.

3. *placement Decision*

Determining the promotion, transfer and demotion.

4. *Training and Development Needs*

Evaluating the need for training and development for employees or managers to be more optimal performance.

5. *Career Planning and Development.*

Guide in determining what kind of career or career potential that can be achieved.

## 2.5. Managerial Performance

Performance is everything done by the person in carrying out the functions of a job, Puspaningsih (2003). Manager's performance is one factor supporting the organization's effectiveness. Performance Manager includes the ability of a manager in the investigation, planning, coordination, monitoring, evaluation, staffing, negotiation, representation and overall performance. Based on Williams (2001) says that the managerial performance demonstrated ability of management to execute the functions of management is a business activity that will always respect the decision.

Based Epstein (2015), eight dimensions of the manager's performance is as follows:

1. Planning: is the ability to set goals, policies and actions as well as work scheduling, budgeting, implementation, designing and programming procedures.
2. Investigation: the ability to collect and provide information for reports and accounts, records, measure the results, and determine the inventory or the job analysis.
3. Coordination: the ability to exchange information with others in other parts of the organization to associate or adjust the program, advise on other parts and relationships between other managers.
4. Evaluation: ability to assess and quantify the proposals, which were reported or observed performance, appraisal, assessment of results records, financial statements and examination assessment products.
5. Supervision: the ability to lead, direct and develop the potential of subordinates, coaching, training, and explain the rules of the work to subordinates, as well as assign tasks and manage subordinates.
6. Staffing (Staffing): the ability to, recruiting, interviewing, selecting and retaining employees as well as the placement, promotion and transfer of employees.
7. Negotiations: the ability to make purchases, sales and contracting for goods and services, contact the supplier and to bargain with the seller.
8. Representative: the ability to attend meetings with other companies, the business association meetings or speeches for social events, community approach and promote the objectives of the company.

Effective performance is awareness of one's success most affected by the problem or the types of procedures and processes form or standard recording system used.

The performance assessment is a subjective process that involves human judgment (Ahmad & Ira, 2009). Managerial performance is also defined as one important factor in the company, because with increasing managerial performance is expected to improve company performance (Agus, 2007).

## 2.6. Comprehensive Performance Measurement System

Performance measurement system is one important part of the Management Control Systems (MSS) guarantee and ensure that people who are in an organization performing their duties and obligations in accordance with the company's goals. (Daromes and Lukman, 2014). The statement was in line with the opinion of the Merchant and Van Der Stade (2012), which suggests that the performance measurement system is a major component of the management control system that is the process by which management encourage, allow or sometimes force employees to act in the best interests of the organization.

## 2.7. Accounting Information

Accounting information is a tool used in business managers to communicate business ideas to subordinates (Mulyadi, 2001) in Sukardi (2005). Accounting information is divided into three, namely:

1. Operation information, which is the raw material to process other types of accounting information such as financial accounting information and management accounting information.
2. Financial accounting information, the information required by the company's internal and external parties such as shareholders, banking or other creditors.
3. Management accounting information, the information required by management to implement the two main functions of management: planning and control of management accounting perusahaan. Informasi activity is divided into three, namely:
  - (a) Accounting information (Full accounting information), accounting information includes information about the past and the future that include information assets, revenues or costs.
  - (b) Accounting information differential (Differential accounting information), which is the estimated difference of assets, revenues or costs in a particular action alternatives compared to other alternative measures.



- (c) Accounting information (accounting information Responsibility), an information assets, revenues or costs associated with the manager in charge of the facility specific liability.

Characteristics of useful information as perceived by managers in decision-making is information that has a scope, timeless, aggregation, and integration (Chenhall and Morris, 1986).

### 1. Broad Scope of Accounting Information

Accounting information is broad scope represents a dimension focus, time horizon, and quantitative (Gordon and Narayana, 1984 under Herman, 2009). Broad scope of information provided information about the external factors and internal companies. Information about the broad scope also includes non-economic information, economy, estimated incidence that may occur in the future as well as environmental aspects.

### 2. information Timelines

Information timelines (on time) will also support managers facing the uncertainties that occur in their working environment. Timelines of information is characterized by the frequency of reporting as well as the speed of reporting. Two things that could be used that information timelines or not

### 3. information Aggregation

Aggregated information necessary in decentralized organizations, to prevent the possibility of information overload. Appropriately aggregated information will provide important input in the decision-making process, because of the time needed to evaluate a little more information than the information that is not aggregated.

### 4. information Integration

Information includes aspects such as the provision of integration targets or activity which is calculated from the interaction between sub-units within the organization with. The complexity and interconnectedness or dependence subunits each other sub-units will be reflected in the information integration (Hongren 1982; and Chenhall and Morris 1986). The more segments in the sub-units or the number of sub-units within the organization, the integration of information is increasingly needed. Similarly, the delegation of control policies and issues that will appear on a decentralized company, may be reduced by the presence of integrated information. Information integration will play a role in coordinating policies within

the organization that have a high level of decentralization to enable the alignment to achieve the main goal of the company.

## 2.8. Research Accomplished

Sigilipu (2013) examined the effects of the application of management accounting information and performance measurement system to managerial performance with the research object is PT. PLN (Persero) Suluttenggo region, Manado. The results show that the hypothesis pengujin management accounting information and performance measurement system influence on managerial performance. Of two independent variables, the factors of performance measurement system has the most dominant influence than the factor of management accounting information.

Daromes and Lukman (2014) suggested that the performance measurement system plays a role in helping to communicate the various expectations of the organization, monitor the progress and development, and provides a variety of information feedback and motivate the achievement of a performance. The results showed that the performance measurement system and the role of leadership style has a positive relationship to managerial performance. These results can provide information about the importance of a performance measurement system in an organization. Comprehensive information of a performance measurement system will encourage and motivate managers to improve their performance in managerial functions.

Haryono (2016) conducted a study on the effect of management control systems on managerial performance in Sragen Karangmalang Rural Bank. These studies use survey methods using primary data obtained through a questionnaire. The results of the study indicate that management control systems influence on managerial performance Karangmalang Sragen Rural Bank.

Research conducted by Nguyen et al (2016), this study uses the independent variable of transformational leadership style and management control systems. Management control system is divided into three designs, including a comprehensive performance measurement system, an award or reward system, the use of information akuntansibroad scope. The dependent variable used is the managerial performance. Results from these studies is the transformational leadership style has a positive effect on managerial performance, transformational leadership style positive effect on the use of accounting information and the broad scope of comprehensive performance measurement system, but the transformational leadership style has no effect on the reward system.

Ryanto (2018) conducted a study on the effect of transformational leadership style and management control systems on managerial performance in the 3-5 star hotel in Semarang. This management control system using three designs such as a comprehensive performance measurement system, reward system and the use of BSA information using data obtained through a questionnaire sent to every middle manager in any hotel. In the study conducted this Ryanto explain bahwasannya reward system does not mediate the effect of the other variables.

## 2.9. Research hypothesis

### 2.9.1. Transformational Leadership Style and Managerial Performance

Transformational leadership can help achieve long-term goals as well as inspire and contribute by directing subordinates to efforts to improve their tasks and responsibilities. Thus, the transformational leadership style can motivate subordinates to exert effort in improving kinerja. Dari above description, the hypothesis is:

**H1: transformational leadership style has a positive effect on managerial performance**

### 2.9.2. Transformational Leadership Style and Usage of Comprehensive Performance Measurement System

Companies prefer managers who have the transformational leadership style because they have the capacity to cope with rapid change and an uncertain environment. If employees or subordinates have a transformational leader then they will consider their performance evaluation that is based on a comprehensive performance is system performance evaluation that includes financial and nonfinancial performance measures (Nguyen et al, 2016). User performance measurement system comprehensively say that the use of a broad set of financial measures and non-financial could prevent the manager from suboptimizing by ignoring the dimension of the relevant performance or improve one measure at the expense of others (Ittner, Larcker, & Meyer, 2003; Ittner, Larcker, & Randall, 2003). Thus it is that the transformational leadership style tends to have a positive influence on the use of a comprehensive performance measurement. Thus the hypothesis in this study are as follows:

**H2: transformational leadership style has positive influence on the use of a comprehensive performance measurement system**

### 2.9.3. Transformational Leadership Style and Usage Accounting Information Broad Scope

Transformational leaders can influence the reaction of the manager as well as playing an important role in creating an organizational culture that is fun. Manager of accounting information is used in accordance with the style of leadership that is applied, for example, transformational leadership style using accounting information in planning and control systems to communicate with subordinates (Abernethy et al., 2010). In fulfilling its responsibilities managers need more accounting information in decision-making which involves things that are complex and uncertain, Patiar (2005). Based on the research of Nguyen et al. (2016) transformational leadership style had an influence on accounting information as a tool to measure the performance of managerial organization. Transformational leaders typically encourage and delegate responsibility for decision making to their subordinates. As a result the manager can encourage subordinates to use accounting information to cope with any changes that occur. Based on the above, the hypothesis in this study are:

**H3: The effect of transformational leadership style positif terhadap akuntansi broad scope of information use**

### 2.9.4. Comprehensive Performance Measurement System and the use of Accounting Information Broad Scope

A comprehensive performance measurement system produces a comprehensive variety of performance information. Comprehensive performance information will assist in clarifying the role of individuals in the organization to make specific and precise objectives relating to occupational roles, Hall (2008). Rahman, Nasir and Handayani (2007) said information about an organization's mission and performance required for an individual to know how it should act. Research conducted Ryanto (2018) argues that a comprehensive performance measurement system has an influence on the use of accounting information. Managers can use the information generated from a comprehensive performance measurement system to assist them in managing their organization's operations. Comprehensive performance and accounting information is needed to help in the decision making process managers (Nguyen et al 2016 and Ryanto 2018). Thus the hypothesis in this study are as follows:

**H4: The use of a comprehensive performance measurement system has a positive effect to the use of accounting information broad scope**

### 2.9.5. Use of Accounting Information Broad Scope and Managerial Performance

<sup>2</sup> Accounting information is one of the most important part of organizational planning and control system to improve managerial performance (Sprinkle, 2003). According Komara (2003), accounting information is the main form of financial information that will be used in decision making, control and implementation of decisions. Based on the research of Nguyen et al (2016) effect of accounting information on managerial performance due to the use of accounting information to facilitate the broad scopedapat main manajerial.Fungsi decision-making process of the supporting <sup>2</sup> role of accounting information is to support the needs of managers in planning and decision control. Thus <sup>13</sup> the impact of accounting information on managerial performance. Inimengajukan so research hypotheses as follows:

**H5: The use of accounting information broad-scope has a positive effect on managerial performance**

## 3. Research Methods

### <sup>13</sup> 3.1. Population and Sample

The population is the subject of a thorough investigation (Baihaqi, 2010). In order for research to be believed, then the population should be clearly stated. If the number of subjects studied were too large, then the research can be done on most of the population only. The majority of the population to be studied can be referred to as a sample. The population in this study were all bus transportation company managers and travel in the city of Semarang. Respondents are parties that provide answers to any questions for research purposes. (KBBI)

Respondents in this research division manager of bus transport companies and travel in the region Semarang to work at least two years old. Two years been working a long time for a manager's own experience in dealing with any problems that exist in the company so better able to respond to the questions provided in the questionnaire. Based on observations through various Internet sites ranging from the company's official website as well as travel agency sites found 17 companies transport 14 transport company bus and travel with the assumption that every company there is a minimum of two managers consisting of marketing manager and finance manager. So the total population as well as the sample in this study amounted to 62 managers.

### 3.2. Data Collection Techniques

The study used survey methods of data collection techniques. The survey was conducted by distributing questionnaires to the respondents, the division manager or head of the branch office and a travel bus transportation company in Semarang. The questionnaire is a set of questions that have been prepared by the researcher, to request the answer to the respondent. The questionnaire is not always a question, but also can be a statement (Baihaqi, 2010).

### 3.3. Research variable

#### 3.3.1. Transformational Leadership Style

According Italiani (2013), transformational leadership style is a true leadership, where leaders give kepedabawahannya motivation to work optimally in order to achieve objectives of the company and a leader who provides inspiration and innovation to the company. In this study, leadership style in question is the middle manager's perception of how often the manager boss showed leadership style that inspires subordinates. The leader must be able to dedicate itself as the soul of a leader who can decide any policy that has been determined together (Ryanto, 2018).

#### 3.3.2. Use of Comprehensive Performance Measurement System

The system provides comprehensive performance measurement system that defines the most important part of operating a business and cross-value chain that is believed will improve managerial performance (Atkinson and Epstein, 2000; Hall, 2008). In this study, a comprehensive performance measurement system is a middle manager's perception of how often a company uses a performance measurement system to assess the performance of managers.

#### 3.3.3. Use of Accounting Information Broad Scope

According to Gordon and Narayana (1984) in Hermawan (2009, accounting information that is broad scope represents a dimension focus, time horizon, and quantitative. Information broad scope provides information about the external factors and internal companies. Information broad scope also includes the information of non economy, economics, estimates of incidence that may occur in the future as well as environmental



aspects, Accounting information is one of information used in decision-making, judgment, and control (Poniman, 2004). According Machfoedz (1996), accounting information is information about wealth (Company's wealth), income (Income), and economic events (economic events) that affect the wealth and income of the company. Accounting information used in decision making should be information relevant to the decision to be made. In this study, the accounting information is the middle manager's perception of how often his superior managers use accounting information to make decisions on the job.

### 3.3.4. Managerial Performance

According Rival (2013) performance is any act or activity of an organization in a period with a reference to the number of standards such as the cost of the past that is projected on the basis of efficiency, responsibility or accountability of management. Managerial performance is a result of someone achieves in managerial activities that include planning, investigation, coordination, evaluation, supervision, staff arrangements (staffing), negotiation, and representation / representation

## 3.4. Operational definition

### 3.4.1. Transformational Leadership Style

This variable was measured using 8 items statement developed by (Nguyen et al, 2016). This variable was measured using a Likert scale with a range of scores 1-7. The eight items are:

1. Showing strength, faith and ethics
2. Centered on the values, beliefs and mission
3. Subordinate to raise awareness about what is really important
4. Discuss positively about the future
5. Respect subordinates
6. Make subordinates feel proud of the team
7. Emphasizing collective mission
8. Spoke enthusiastically about what needs to be done to achieve the goal

### 3.4.2. The use of Comprehensive Performance Measurement System

This variable uses 3 statement items developed by (Epstein, 2015); (Hall, 2008). This variable was measured using a Likert scale with a range of scores 1-7. Three of the statement are:

1. The company uses financial performance (eg, the size of the financial aspects of such managerial performance targets including revenue budget, target cost, and where the target profit applicable).
2. The company uses the performance of non-financial (eg, meet the objectives that have been defined, namely (1) retain existing customers, (2) attract new customers, (3) improve the quality of the product / service quality, (4) timely delivery of products / services, and (5) maintain employee turnover / satisfaction).
3. The company uses other performance measures for product, service and process innovation.

### 3.4.3. The use of Accounting Information Broad Scope

This variable was measured using a 6 statement items developed by (Chenhall & Morris, 1986) in Nguyen et al, (2017) and Ryanto (2018). This variable was measured using a Likert scale with a range of scores 1-7. The six items that include the use of broad-scope accounting information consisting of:

1. Information relating to future events (eg, material prices expected or anticipated sales volume for next year)
2. Information related to probability estimates (example: a possible increase in the price of materials)
2. Non-economic information (eg, customer preferences, employee attitude and competitive threats)
4. Information on external factors for your company (eg economic conditions, population growth, the growth rate of Gross Domestic Product)
5. Non-financial information (eg, output level, scrap levels, engine efficiency, absenteeism)
6. Non-financial information market (eg market size, market growth)

### 3.4.4. Managerial performance

This variable was measured using 8 items statement developed by (Parker and Kyj, 2006). The eight items of the statement are:

1. Planning to set goals, policies and actions (job scheduling, budgeting, setting procedure)
2. Investigasi, **collecting and preparing the information for records, reports and accounts (measuring output, inventory, analyze job / contract / process)**
3. Coordinate joint subordinates to **adjust procedures, policies, and plans.**
4. Evaluate **and assess the actual performance and proposals for future performance.**
4. **Supervising, directing, leading and developing personal manager.**
6. Maintaining the labor of your area of responsibility (eg, **recruiting, interviewing and selecting new employees; placing, promote and transfer employees.**)
7. Negotiation of purchase, sale or contract for a product or service (contact suppliers, dealing with sales division, collective bargaining)

Representing the present convention, consulting with other companies, public speeches, promote the public interest.

### 3.5. Data Analysis

**13** The data analysis method used is software SmartPLS. SmartPLS (Partial Least Square) is a structural equation analysis (SEM) based variants that can test the measurement model and the structural model testing. The measurement model used for validity and reliability, while the structural model used to test the causality (hypothesis testing predictive models). PLS is an analytical method that is both soft modeling because it does not assume the data must be with a certain scale measurement or sampling bias below 100 (Hussein, 2015).

## 4. Results and Discussion

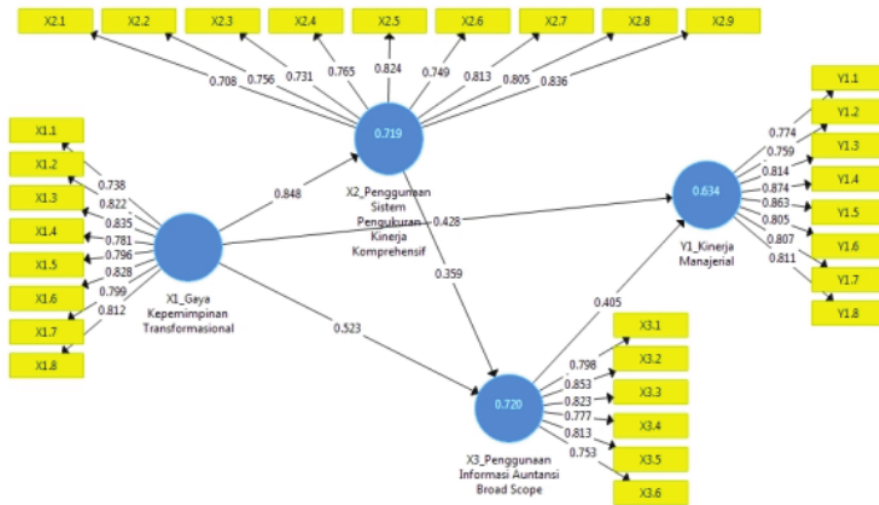


Figure 1: Outer Analysis Model.

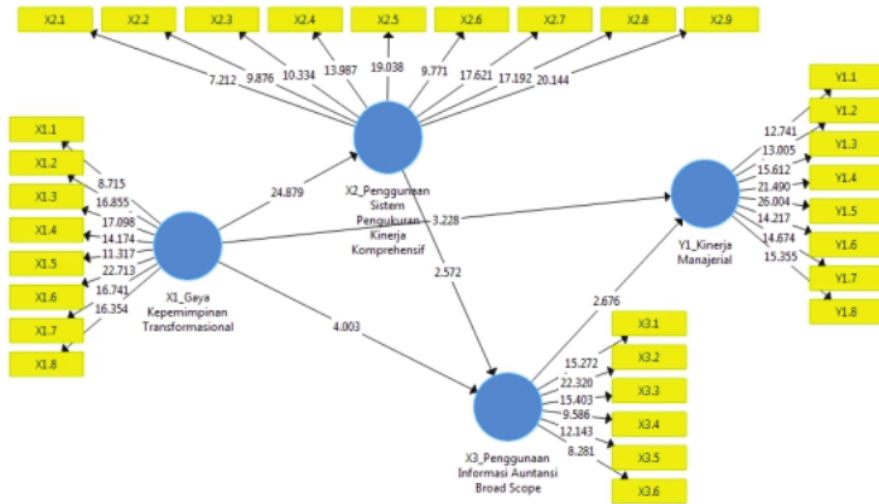


Figure 2: Inner Analysis Model.

#### 4.1. Influence transformational leadership style on managerial performance

The first hypothesis states that the transformational leadership style has a positive effect on managerial performance, the results of the data analysis hypothesis is accepted. The results of the patch output coefficients indicate that the value t count > 1.96 is equal

TABLE 1

variables	First samples (O)	Average sample	standard Deviation	T Statistics	P Values
4 Transformational Leadership Style -Use of Comprehensive Performance Measurement System	0,848	0,854	0,034	24,879	0,000
7 Transformational Leadership Style -Use of Broad Scope Accounting Information	0,523	0,517	0,131	4,003	0,000
Transformational Leadership Style -Managerial performance	.428	0,423	0,133	3,228	0,001
3 Use of Comprehensive Performance Measurement System -Use of Broad Scope Accounting Information	0,359	0,368	0,139	2,572	0,005
3 Use of Broad Scope Accounting Information -Managerial performance	0,405	0,413	0,151	2,676	0,004

to 3.228 with a significance value of 0.000 <0.001 and with a positive coefficient of 0.428. This shows that transformational leadership style will affect the rising managerial performance at the transport company. In this study, transformational leadership can provide benefits for the development of the company because it can improve the comfort and confidence of employees in the work. Transformational leadership can help achieve long-term goals as well as inspire and contribute by directing subordinates to efforts to improve their tasks and responsibilities.

This study has results are consistent with previous studies (Burns, 1978; Ensley, Pearce, & Hmieleski 2006; Nguyen et al, 2016 and Ryanto 2018) which states that the transformational leadership style can improve managerial performance.

#### 4.2. The influence of transformational leadership style to use a comprehensive performance measurement system

The next hypothesis states that the transformational leadership style has positive influence on the use of a comprehensive performance measurement system. From the results of the patch output coefficient indicates the value  $t_{count} > 1.96$  is equal to 24.879 with a significance value of 0.000 <0.050 and with a positive coefficient of 0.848. It can be concluded that this hypothesis is accepted. Leaders with transformational leadership style will consider performance evaluation that is based on a comprehensive performance that includes financial and nonfinancial performance measures. The use of a comprehensive performance measurement system is used to prevent managers from sub-optimizing or promoting the advantages of a thing to inflame other potential benefits. Style transformational leader will explain the role clarity, psychological

empowerment, organizational commitment, when it increases, it will affect the use of a comprehensive performance measurement system. With the comprehensive performance measurement system, then the information will be more specific, relevant and reliable, so that the information required by the work unit managers will be available and can be used properly. The performance of a manager will be high when the clarity of roles, psychological empowerment, organizational commitment owned increased.

This study has results are consistent with previous studies (Ittner, Larcker, & Meyer, 2003; Ittner, Larcker, & Randall, 2003; Nguyen et al, 2016 and Ryanto 2018) which states that the transformational leadership style has a positive effect on the use of a comprehensive performance measurement system.

#### 4.3. The influence of transformational leadership style to the use of broad scope accounting information

The third hypothesis is that transformational leadership style has a positive influence on the broad scope of use of accounting information, can be seen from the output path coefficients show the value  $t_{count} > t_{table}$  is  $4.003 > 1.96$ , the significant value of  $0.000 < 0.050$  and with a positive coefficient value 0,523. Jadihipotesis is received. This means that leaders with transformational leadership style to use accounting information as a tool for planning and controlling. In addition, the required accounting information more complex decision-making processes. Transformational leadership style is used in several studies as a conditional factor in moderating the relationship between the use of accounting information and managerial performance. Leadership style itself describes the behavior of a manager in the face or interact with a wide variety of situations. Fieldler (1978) found that the right leadership style will have a positive impact on their impulse spending. Thus the leadership styles affect the use of accounting information broad scope. Good managerial performance can be said when there is a match or meet the criteria of adequate management information required corporate managers in planning, implementation, control and reduce uncertainty in the environment in order to achieve organizational goals. Leaders with transformational leadership style will strive to create a good accounting information system, when the accounting information system has been implemented it effectively,

This study has results are consistent with previous studies (Patiar, 2005; Abernethy et al., 2010; Nguyen et al, 2016 and Ryanto 2018) which states that the transformational leadership style has a positive influence on the broad scope of use of accounting information.



#### 4.4. Effect of comprehensive performance measurement system to the use of broad scope accounting information

The next hypothesis is the use of a comprehensive performance measurement system has a positive effect on the use of accounting information of broad scope, the hypothesis was accepted. The use of a comprehensive performance measurement system can yield useful information for the company's operations. With comprehensive information will assist in clarifying the role of a specific and precise objectives related to employment obligations. Information resulting from the use of a comprehensive performance measurement system can be used by the employer to communicate tasks and responsibilities to subordinates. With a clear and thorough information, employers can set goals and targets to be achieved within a specific time period. Use a comprehensive performance measurement system aims to help managers assess the achievement of a strategy through measurement tools of financial and non-financial. The measurement results are then used to provide information about the achievements of the implementation of a plan, so that a comprehensive performance measurement system and accounting information are two things that can not be separated.

Based on the output path coefficients show the value  $t_{count} > t_{table}$  is  $2.572 > 1.96$ , the significant value of  $0.005 < 0.050$  and with a positive coefficient value of  $0.359$ . The results of this study have the same results with a previous study (Rahman et al, 2007; Hall, 2008; Nguyen et al, 2016 and Ryanto 2018) which states that a comprehensive performance measurement system has a positive effect on the use of broad-scope accounting information

#### 4.5. The effect of the use of broad scope accounting information on managerial performance

The latter hypothesis is the use of broad-scope accounting information has a positive effect on managerial performance, based on the analysis of this hypothesis is accepted. This shows that the use of accounting information to facilitate the broad scope of managerial decision-making process. The main function of the supporting role of accounting information is to support the needs of managers in planning and decision control. Hacyl output path coefficients show the value  $t_{count} > t_{table}$  is  $2.676 > 1.96$ , the significant value of  $0.004 < 0.050$  and with a positive coefficient value of  $0.405$ . From the results of the output can be concluded that the broad scope of accounting information plays an active role to improve the managerial performance of the company. Given the broad scope of accounting information, then the boss can conduct its operations effectively

and efficiently in order to avoid sub-optimizing. This study had similar results with a previous study (Sprinkle, 2003; Komara, 2003; Nguyen et al, 2016 and Ryanto 2018) which states that the use of broad-scope accounting information has a positive effect on managerial performance.

## 5. Conclusions, Recommendations and Limitations

Pursuant to the analysis of data and the previous discussion, this study can be summarized as follows:

1. There is a positive effect of transformational leadership style to managerial performance bus transport companies and travel
2. There is a positive influence transformational leadership style on the use of a comprehensive performance measurement system
3. There is a positive effect of transformational leadership style to the use of broad scope accounting information
4. There is a positive effect of the use of a comprehensive performance measurement system to the use of broad scope accounting information
5. There is a positive influence on the use of broad scope accounting information on managerial performance

### 5.1. Limitation

This research is in the process of distributing questionnaires constrained due to the presence of transport company offices scattered in almost all parts of the city of Semarang, so that in the process of dissemination and collection of returned questionnaires require considerable time. In addition, There are some companies that do not make confirmation related to the continuation of the questionnaire that has been sent, so that the questionnaire can not be used as a research tool. Characteristics of enterprise management Different questionnaires result can not be done optimally, some companies are only managed by the owners, assisted by some staff in the absence of the manager makes these companies can not be used as research objects.

## 5.2. Suggestion

Based on research that has been carried out, this research provides suggestions to:

1. For companies that still have a fairly simple management should change the management system by placing a complete order management division of planning and control process can be implemented optimally.
2. For companies that made the object of research should be more open to the research activities as one proof that the company remains concerned with the education-related activities.
3. Future studies should be performed on the object of research had already said good management with clear division of tasks.
4. Subsequent research can develop research by adding variables included in **the management control system** may have **an effect on managerial performance**.
5. Subsequent research can be conducted on a non-profit organization to determine whether the variables in this study had the same effect.

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