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The Influence of Management Accounting Systems and Environmental Uncertainty on Managerial Performance with Information Quality as an Intervening Variable

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ABSTRACT

This study examines the effect of management accounting systems and environmental uncertainty on managerial performance with information quality as an intervening variable. This research includes exploratory research that further deepens findings or explores a field event. With experimental methods, the researcher will further deepen the existing studies in the field. In this study, the data analysis method used was structural equation modeling-partial least squares (SEM-PLS) using SmartPLS software. Sampling using a purposive sampling technique. The sample criteria set are Managers, heads of sections, internal control unit employees, planning and business continuity employees, and accounting and finance employees. The results showed that the management accounting system and the quality of information affect managerial performance. Then the management accounting system influences the quality of information, and the management accounting system also influences managerial performance with information quality as an intervening variable. Meanwhile, environmental uncertainty does not affect managerial performance or the quality of information.

Keywords: Managerial Performance, Environmental Uncertainty, Information Quality.

1. Introduction

In 2020 the pandemic outbreak brought major changes to the world's and Indonesia's economic activities. Conditions of environmental uncertainty like this must be understood by management so that information related to other companies, especially those related to management accounting information, must be known by management. This can motivate management to improve and improve organizational and managerial performance to maintain the company during this pandemic in the context of making decisions. Therefore, the process of preparing financial reports must be done as well as possible to produce quality information for company management (Sukmadilaga et al., 2018). Serious problems arise because changes in the business environment can increase environmental uncertainty, complicating an organization's planning, monitoring, and decision-making processes. Given the increasingly complex economy, it is not easy for managers to carry out company operations according to predetermined plans (Febrianti & Fitri, 2020).

According to Soleha et al. (2021) As stated, the performance represents what a business may do in a specific time frame by executing policies from a program in order to meet the goals, objectives, and vision of the business, as well as the purpose of the business as stated in the business' strategic plan.While Ilmy et al. (2021) According to the statement, management performance is the end result of the quality and amount of work a manager completes while carrying out the obligations assigned to him. Managerial performance will drive the company's growth, this is useful for the company's survival according to the principle of going concern (Syahrial et al., 2020). Two factors that influence managerial performance are the management accounting system and environmental uncertainty. According to Mulyadi (2016), Accounting systems include forms, records, and reports that are coordinated to deliver financial information to management in order to facilitate firm management. System quality is a measurement of information system processes that focuses on the results of interactions between users and systems. The behavior of information system users will affect technology users. Information quality is an outcome that can be in the form of a collection of information for further use and reference (Negara & Pratomo, 2019). If the quality produced is good, it can be relied upon to make decisions. Information systems that can produce information in a timely, accurate, and relevant manner and meet other criteria and measures of information quality will impact user satisfaction (Fendini et al., 2013).

According to Jogiyanto (2007), the quality of information can be used to measure the output quality of the information system. The characteristics of information are such that the output produced by the information system can benefit its users in the quality of the information. In addition, other things affect users' satisfaction with accounting information systems, namely perceived Usefulness. Perceived Usefulness is the level at which a person believes using a certain system can improve performance (Amalia & Pratomo, 2016). Perceived Usefulness is one factor that influences whether or not the satisfaction of accounting information system users is good. Therefore, the better the quality of the information system, the quality of the

information, and the perceived Usefulness, the more errors can be minimized so that the user can know if an error occurs and can be corrected immediately.

In addition to the management accounting system, environmental uncertainty is another factor related to managerial performance. Environmental uncertainty is a condition or situation factor faced by most managers in organizations that are difficult to predict when making decisions. Princess et al. (2016) stated that environmental uncertainty is an important contingency factor because environmental uncertainty can make planning and control processes more difficult. Planning becomes problematic in uncertain conditions because of the unpredictability of future events. This means that the higher the environmental uncertainty, the lower the managerial performance. Planning for high environmental uncertainty will be problematic because managers cannot predict future conditions. A management accounting information system is very useful in providing important information to assist managers in controlling activities and reducing environmental uncertainty to achieve organizational goals (Mariana, 2009).

The Indonesian government's efforts to synergize State-Owned Enterprises (BUMN) continue to intensify. The holding strategy is expected to make State-Owned Enterprises solid in managing the company. Forming synergies between subsidiaries through coordination, control, and management by the parent company can strengthen finances, assets, and business prospects (Sodikin, 2019). The purpose of establishing the holding was to increase competitiveness, create value, and increase the professionalism and image of the BUMN Plantations themselves. The State-Owned Enterprises (BUMN) holding company Perkebunan Nusantara recorded positive operational results in the first half of this year with this score. However, many subsidiaries are still experiencing difficulties, problems including the diversity, operations, and financial strength of each company. Not to mention that the parent company was founded when it had management limitations that prevented it from achieving its goals (Sandi, 2021). Based on the description above, the authors take the title "The Influence of Management Accounting Systems and Environmental Uncertainty on Managerial Performance with Information Quality as an Intervening Variable. The final number is large. In addition, these five leagues have a good league system and can be used as a guideline for leagues in other countries.

2. Theory Basis and Hypothesis Development

Contingency Theory

Contingency theory was first presented by Lawrence & Lorsch (1967), who said that different environments place different needs on organizations. Contingency Theory states that all components of an organization must have compatibility or suitability. This study refers to the contingency theory, which states that the contingency theory of management accounting is based on the premise that no universally appropriate accounting system applies equally to all organizations in all circumstances. Instead, it is suggested that the specific features of an appropriate accounting system will depend on the specific circumstances in which the organization is located (Eriani & Fanani, 2019). So, the contingency theory must identify the particular aspects of the accounting system that are related to certain circumstances and can adapt to those circumstances.

Management Accounting System

The management accounting system is a field whose main objective is to present useful information in a particular business unit or organization for internal purposes to carry out management processes which include planning, decision-making, organizing, directing, and controlling (Ilmy et al., 2021). The management accounting system is an administrative control tool and an effective tool for providing useful information to predict the consequences that may occur in various activities. Carried out by the management accounting system, which is part of the organizational control system, needs attention so that it can be expected to make a positive contribution to supporting the system management control (Ilmy et al., 2021).

Environmental Uncertainty

According to Susilo & Kaho (2018), uncertainty is insufficient information about understanding or knowledge related to an event that is likely to occur. The consequences of uncertainty due to the decisions that have been made may be different from what was previously estimated when making decisions. Every organization has a different view of the environmental conditions it faces. This is because the organization's assessment of the uncertainty it faces depends on each management's perception and its ability to assess and predict situations that will occur in the future. The more management can predict uncertain conditions in the future, the smaller management's perception of environmental uncertainty. (Ilmy et al., 2021).

Accounting Information Quality

According to Anthony et al. (2011), accounting information is quantitative information expressed in monetary units. According to Gorla et al. (2010), information quality is a concept related to the quality of information system output that can benefit business people, is relevant to decision-making, and is easily understood by information users. Laudon & Laudon (2016) said that A quality information system blends technical efficiency with sensitivity to the organization and human needs, leading to higher job statistics and productivity.

Managerial Performance

Mulyadi (2006) stated that performance describes the level of achievement in implementing an activity, program, or policy in realizing goals, objectives, or carrying out missions to achieve the organization's vision. Performance or value of work activities can be interpreted as achievements that the company can achieve in a certain period in carrying out various programs to realize the goals, objectives, vision, and mission of the company contained in the company's strategic plan. Managerial performance is one of the factors that can increase the effectiveness of an organization or entity.

Quality managerial performance is urgently needed in changing (dynamic) situations and environments so that these changes can be responded to quickly so that the decisions taken and organizational actions are aligned with the goals that have been set.

Hypothesis Development

1. Management Accounting System and Managerial Performance

The management accounting system is an instrument that can measure the reliability of management accounting information. The management accounting system can be used for good decision-making and is expected to improve organizational performance. The instruments used to measure the level of reliability of management accounting information are divided into four: broad scope, timeliness, aggregation, and integration (Febrianti & Fitri, 2019). Using reliable management accounting system information in decision-making can improve performance. However, it does not mean that the management accounting system will guarantee the success of an organization in achieving its goals. The research results by Ilmy et al. (2021) showed that the management accounting system positively influences managerial performance. Then the research conducted by Putri et al. (2021) shows that the management accounting system has a positive and significant effect on management performance, while the research conducted by Deliani et al. (2021) found that the management accounting system does not affect management performance. Based on the explanation above, the hypothesis proposed is as follows:

H1: The management accounting system influences managerial performance.

2. Environmental Uncertainty and Managerial Performance

Susilo & Kaho (2018) define uncertainty as insufficient information about understanding or knowledge related to an event that is likely to occur. Environmental uncertainty is a condition where a person is constrained to predict a situation around him, so it is difficult to know whether the decision is a failure or a success. The environmental uncertainty faced by the company is one factor that can affect managers' ability to predict situations that will occur in the future. In a state of high environmental uncertainty, managers will be faced with situations where it is difficult to understand a very complex environment, so managers will find it more difficult to plan and control the company. Information is important in organizations experiencing high environmental uncertainty, especially in planning and control activities. To the results of research by Eriani & Fanani (2019), it is known that environmental uncertainty has a positive effect on managerial performance. This means that environmental uncertainty is a supporting factor in managerial performance. However, Putri et al. (2021) research found that environmental uncertainty does not affect managerial performance. Based on the explanation above, the hypothesis proposed is as follows:

H2: Environmental uncertainty affects managerial performance.

3. Information Quality and Managerial Performance

The theory of Information Systems quality described by Laudon & Laudon (2016) states that an information system has quality if the system can combine technical efficiency with the suitability of organizational needs. Information in management decision-making must be informed with good quality or characteristics to support the right decision-making and improve management performance. Jogiyanto (2016) explains that the main criterion of quality information is that it is useful for decision-making, which must meet two indicators, namely accurate and timely, where the information provided must be actual so that it can be used in the decision-making process. The quality of management accounting information that meets the indicators of quality information will support management in making the right decisions for the company. So the higher quality of the information generated will improve managerial performance for the company. The research results by Herawaty (2017) also concluded that the quality of management accounting information directly affects managerial performance. In line with this study's results, Lander's (2016) research also said that the quality of management accounting information significantly influences managerial performance. Based on this explanation, a hypothesis can be developed in this study:

H3: The quality of information affects managerial performance.

4. Management Accounting System and Information Quality

According to Gelinas et al. (2012), an accounting information system is established to collect and transform data into accounting information through a quality process. This process is an accounting information processing cycle consisting of four stages. Namely, entering accounting data into the system (input), then processing it to produce useful information for users (processing), then accounting information is presented to end users (output). Finally, the information must be stored for future purposes (storage). In this process, each stage must be integrated to produce quality information that can meet the needs of information users, Laudon & Laudon (2016). Implementing and using an effective and efficient management information system can improve the quality of the information produced, assisting management in making managerial decisions. So the more effective use of management information systems will further improve the quality of the information produced. Research Irawati et al.(2017) concluded that the use of management information systems influences the quality of the information in financial reports. Likewise, the results obtained by Azmi & Sri Mulyani (2015) said that the success of the accounting information system has a significant relationship to the quality of information. Based on this explanation, a hypothesis can be developed in this study:

H4: management information systems affect the quality of information.

5. Environmental Uncertainty and Information Quality

Environmental uncertainty is a situation where individuals are unable to assess how high the influence of environmental changes cannot be predicted (Mulyadi, 2016). said that managers often face uncertainty when dealing with problems they must solve. In solving these problems, managers need quality information that can assist managers in making the right decisions. In conditions of increased uncertainty, various internal and external, qualitative and quantitative information, as well as future and past information, will be very useful for managers in planning and controlling the company. Research conducted by Fatimah (2021) results that environmental uncertainty affects the quality of accounting information systems. Therefore, the formulation of the hypothesis that can be compiled in this study is as follows:

H5: Environmental uncertainty affects the quality of information

6. Management Accounting System and Managerial Performance with Information Quality as an Intervening Variable

Laudon & Laudon (2016) stated that the characteristics of the management accounting system would lead to mechanisms that can support the organizational structure. Management accounting systems allow managers to have a greater role in decision-making for companies. However, the consequence is that managers need reliable information that can provide timely and relevant information to produce effective policies. So that, in the end, it can improve the company's managerial performance. The higher the quality of management accounting system information will help produce and improve the quality of decisions made, which can improve managerial performance. Sumolang's research (2015) also says that the management accounting system influences the company's managerial performance with information quality as an intervening variable. So based on this explanation, the hypothesis of this study can be arranged, namely:

H6: The management accounting system influences managerial performance with information quality as an intervening variable.

7. Environmental Uncertainty and Managerial Performance with Information Quality as an Intervening Variable

Mulyadi (2016) explains that uncertainty is a feeling of an individual inability to predict/estimate their environment accurately. High uncertainty in an organization or company can make it difficult for managers to develop appropriate and effective planning and control. Every manager needs information as a basis for making decisions, where the information presented must meet the characteristics of the information so that it can produce the right decisions. Making the right decisions by managers can improve the company's managerial performance. When environmental uncertainty is high, the company will use the information characteristics of the management accounting system as a basis for making decisions. This shows that the characteristics of the management accounting system can act as an intervening variable in the relationship between environmental uncertainty and company managerial performance. Previous research on topics related to this research conducted by Sari (2014) concluded that environmental uncertainty affects managerial performance through management accounting system information characteristics. So that the hypotheses that can be compiled in this study are:

H7: Environmental uncertainty affects managerial performance with information quality as an intervening variable.

3. Methodology

Research design

This type of research includes exploratory research, namely research that further deepens findings or explores a field event, with experimental methods, the researcher will further deepen the existing studies in the field. According to the place, it includes Field Research where the primary data collection is taken in the field, not from various document sources or other references. Researchers use this type of quantitative research to examine the effect of management accounting systems and environmental uncertainty on managerial performance, with the quality of information as an intervening variable. Sampling using a purposive sampling technique. The sample criteria set are Managers, department heads, internal control unit employees, planning and business continuity employees, and accounting and finance employees.

Operational Definition and Variable Measurement

The variables of primary concern in this study are one dependent variable, namely managerial performance, two independent variables in this study, management accounting systems and environmental uncertainty, and one intervening variable, namely information quality. So that overall, the variables in this study consist of 4 variables, namely, management accounting systems, environmental uncertainty, managerial performance, and information quality.

Data Analysis Method

In this study, the data analysis method used was structural equation modeling-partial least squares (SEM-PLS) using SmartPLS software. The use of PLS aims to test and analyze predictably. In general, this software explains more about whether there is a relationship between latent variables, where these variables are variables that cannot be measured directly. In testing using estimation with SEM-PLS, here the researcher chose to use the SmartPLS version 3.0 software. This software is suitable for analyzing research types with limited samples. SmartPLS uses the evaluation process of measurement and structural models in testing and analyzing these estimates.

4. Result and Discussion

Descriptive Statistical Analysis

Table 2 - Results of Descriptive Statistical Analysis

No	Respondents	Number of Respondents
1	Questionnaire distributed	48
2	Returned questionnaire	30
3	Unreturned questionnaires	18
Total		30

Table 2 explains that all of the 30 questionnaires distributed were returned and can be processed. The data shows that the usable response rate is = (30:48) x 100% = 75%, thus the usable response is 75%.

Outer Model Assessment Data Quality Test (Measurement Model)

1. Convergent Validity

Table 3 - First Outer Loading Data (Measurement Model)

	Management System (X1)	Accounting	Environmental Uncertainty (X2)	Information Quality (Z)	Managerial Performance (Y)
X1.1	0.803				
X1.2	0.709				
X1.3	0.799				
X1.4	0.916				
X1.5	0.758				
X1.6	0.876				
X1.7	0.929				
X1.8	0.808				
X1.9	0.850				
X1.10	0.821				
X1.11	**0.125**				
X1.12	0.832				
X2.1			0.805		
X2.2			**0.331**		
X2.3			**0.215**		
X2.4			0.926		
X2.5			0.747		
X2.6			0.879		
X2.7			0.935		
X2.8			0.802		
X2.9			0.822		
X2.10			0.828		
X2.11			0.698		
Z1.1				0.896	
Z1.2				0.713	
Z1.3				0.886	
Z1.4				0.913	
Z1.5				0.721	
Z1.6				0.952	
Z1.7				0.818	
Y1.1					0.836
Y1.2					**0.461**
Y1.3					0.911
Y1.4					0.835
Y1.5					0.830
Y1.6					0.828
Y1.7					0.812
Y1.8					0.899

From the results of data processing with SmartPLS shown in Table 3, the majority of indicators for each variable in this study have a loading factor value greater than 0.70 and are said to be valid. In addition, 4 indicators have a loading factor value of less than 0.70. First, one indicator of the managerial accounting system variable is X1.11. Second, there are two indicators on the environmental uncertainty variable, namely X2.2 and X2.3. Moreover, finally, in the managerial performance variable, there is one indicator, Y1.2 has a low level of validity, so the indicator variable needs to be eliminated from the model.

2. Discriminant Validity

Table 4 -Data Cross Loading

	Management Accounting System (X1)	Environmental Uncertainty (X2)	Information Quality (Z)	Managerial Performance (Y)
X1.1	**0.803**	0.813	0.621	0.676
X1.2	**0.710**	0.675	0.747	0.815
X1.3	**0.802**	0.774	0.680	0.674
X1.4	**0.919**	0.917	0.807	0.857
X1.5	**0.739**	0.764	0.600	0.646
X1.6	**0.881**	0.881	0.787	0.776
X1.7	**0.932**	0.938	0.751	0.838
X1.8	**0.797**	0.813	0.700	0.716
X1.9	**0.853**	0.823	0.819	0.890
X1.10	**0.817**	0.833	0.661	0.739
X1.12	**0.541**	0.497	0.409	0.513
X2.1	0.803	**0.813**	0.621	0.676
X2.4	0.919	**0.917**	0.807	0.857
X2.5	0.739	**0.764**	0.600	0.646
X2.6	0.881	**0.881**	0.787	0.776
X2.7	0.932	**0.938**	0.751	0.838
X2.8	0.797	**0.813**	0.700	0.716
X2.9	0.853	**0.823**	0.819	0.890
X2.10	0.817	**0.833**	0.661	0.739
X2.11	0.647	**0.681**	0.531	0.595
Z1.1	0.651	0.629	**0.896**	0.747
Z1.2	0.486	0.506	**0.605**	0.578
Z1.3	0.788	0.765	**0.890**	0.765
Z1.4	0.861	0.831	**0.913**	0.923
Z1.5	0.724	0.724	**0.715**	0.767
Z1.6	0.775	0.737	**0.954**	0.853
Z1.7	0.723	0.708	**0.821**	0.754
Y1.1	0.829	0.823	0.721	**0.835**
Y1.3	0.824	0.790	0.933	**0.919**
Y1.4	0.673	0.667	0.725	**0.816**
Y1.5	0.816	0.802	0.798	**0.834**
Y1.6	0.774	0.735	0.824	**0.841**
Y1.7	0.771	0.772	0.720	**0.810**
Y1.8	0.849	0.822	0.810	**0.904**

Based on the table above, the method used is to measure cross-loading, where the results of cross-loading must show that indicators from each construct have a higher value than indicators in other constructs. Then the next stage is to test the research data using the second stage method, namely the Fornell Larcker criterion. To obtain good discriminant validity from a research model, the roots of the AVE (average variance extracted) in the construct must be higher than the construct correlation with other latent variables. The results obtained in this study can be seen in the following table:

Table 5 - Fornell Larcker Criterion Result Data

	Managerial Performance (Y)	Information Quality (Z)	Environmental Uncertainty (X2)	Management Accounting System (X1)
Y	**0.852**			
Z	0.931	**0.836**		
X2	0.908	0.848	**0.832**	
X1	0.930	0.869	0.993	**0.806**

Based on the table above, we can judge that all variables have a higher value when explaining the variable itself compared to other variables in the same column. The table above shows that managerial performance is 0.852, higher than other variables in the same column. As with the quality of information, it has a value of 0.836, which is higher than the environmental uncertainty contained in the same column as the management accounting system. The table above can conclude that the data model tested in this study has met the requirements and criteria, indicating that the constructs in the model have discriminant validity.

3. Reliability Cronbach's Alpha dan Composite Reliability

Table 6 - Data from Cronbach's Alpha and Composite Reliability

	Cronbach's Alpha	*Composite Reliability*
Management Accounting System (X1)	0.937	0.949
Environmental Uncertainty (X2)	0.924	0.941
Information Quality (Z)	0.943	0.953
Managerial Performance (Y)	0.944	0.953

Based on the table above, it can be concluded that all reliable constructs, both composite reliability and Cronbach's alpha, have values above 0.70. This indicates that all variables in this research model have internal consistency reliability. Based on the previous tables, this research has good convergent validity, discriminant validity, and internal consistency reliability.

Hypothesis Test Result

1. Coefficient of Determination

Table 7 - R-Square Value

Variable	*R-Square*
Managerial Performance (Y)	0.923
Information Quality (Z)	0.752

The table above shows the R-Square value for the variable R-Square value for the managerial performance variable with a value of 0.923. These results indicate that 92% of managerial performance variables can be influenced by management accounting systems and environmental uncertainties, while other variables outside those studied influence 8%. Meanwhile, the quality of information obtained a value of 0.752. These results indicate that variables of management accounting systems, environmental uncertainty, and managerial performance can influence 75% of purchasing decision variables. In comparison, 25% are influenced by other variables outside those studied.

2. Significance of Direct Influence (Bootstrapping)

Table 8 - Path Coefficient Results

	Original Sample	*Sample Mean*	*Standard Deviation*	*T-Statistics*	*P-Values*
(Z) → (Y)	0.469	0.436	0.206	2.273	0.030
(X2) → (Y)	-0.546	-0.262	0.501	1.089	0.285
(X2) → (Z)	-0.986	-1.395	0.865	1.139	0.264
(X1) → (Y)	1.064	0.817	0.364	2.919	0.007
(X1) → (Z)	1.847	2.233	0.832	2.221	0.034

Table 9 – Specific Indirect Effect

	Original Sample	*Sample Mean*	*Standard Deviation*	*T-Statistics*	*P-Values*
(X2) → (Z) → (Y)	-0.463	-0.681	0.500	0.926	0.362
(X1) → (Z) → (Y)	0.867	1.044	0.622	1.993	0.046

Table 8 and Table 9 show the results of hypothesis testing using bootstrapping. Of the seven hypotheses, there are three directions of a negative relationship, namely the relationship between X2 → Y, X2 → Z, and X2 → Z → Y. This is indicated by the negative Original Sample numbers, which are -0.546, -0.986, and -0.463. The significance level in this study uses the one-tail hypothesis. So that the significant number is seen from a value above 1.70 for a significance of 0.05, based on these criteria, the hypothesis that is rejected is the latent variable relationship between X2 → Z, X2 → Z, X2 → Z → Y, and X1 → Z → Y. This happens because the research t-statistic has a value of less than 1.70. This explains that of the 7 (seven) hypotheses proposed, 4 (four) hypotheses are accepted, and the other 3 (three) are rejected.

Discussion

1. The Effect of Management Accounting Systems on Managerial Performance Testing the H1 Hypothesis (Allegedly, the management accounting system influences managerial performance). Based on the table above, it can be seen that the p-value is 0.007 and the t-statistic or T-value is 2.919. Because the p-value <0.05, then H1 is accepted. So management accounting influences managerial performance.
2. The Effect of Environmental Uncertainty on Managerial Performance Testing the H2 Hypothesis (Allegedly environmental uncertainty affects managerial performance). Based on the table above, it can be seen that the p-value is 0.285 and the t-statistic or T-value is 1.089. Because the p-value > 0.05, then H2 is rejected. So environmental uncertainty does not affect managerial performance.
3. The Influence of Information Quality on Managerial Performance Testing the H3 Hypothesis (Allegedly, the quality of information affects managerial performance). Based on the table above, it can be seen that the p-value is 0.030 and the t-statistic or T-value is 2.273. Because the p-value < 0.05, then H3 is accepted. So the quality of information affects managerial performance.
4. The Effect of Management Accounting Systems on Information Quality Testing the H4 Hypothesis (Allegedly, the management accounting system influences the quality of information). Based on the table above, it can be seen that the p-value is 0.034 and the t-statistic or T-value is 2.221. Because the p-value <0.05, then H4 is accepted. So the management accounting system affects the quality of information.
5. Effect of Environmental Uncertainty on Information Quality Hypothesis Testing H5 (Allegedly environmental uncertainty affects the quality of information). Based on the table above, it can be seen that the p-value is 0.264 and the t-statistic or T-value is 1.139. Because the p-value > 0.05, then H5 is rejected. So environmental uncertainty does not affect the quality of information.
6. The Effect of Management Accounting Systems on Managerial Performance with Information Quality as an Intervening Variable Testing the H6 Hypothesis (Allegedly, the management accounting system influences managerial performance with information quality as an intervening variable). Based on the table above, it can be seen that the p-value is 0.046 and the t-statistic or T-value is 1.993. Because the p-value <0.05, then H6 is rejected. So the management accounting system influences managerial performance with information quality as an intervening variable.
7. Environmental Uncertainty Affects Managerial Performance with Information Quality as an Intervening Variable Testing the H7 Hypothesis (Allegedly, environmental uncertainty affects managerial performance with information quality as an intervening variable). Based on the table above, it can be seen that the p-value is 0.362 and the t-statistic or T-value is 0.926. Because the p-value > 0.05, then H7 is rejected. So environmental uncertainty does not affect managerial performance with information quality as an intervening variable.

5. Conclusion and Suggestion

Conclusion

Based on the results of the research and discussion conducted regarding "The Influence of Management Accounting Systems and Environmental Uncertainty on Managerial Performance with Information Quality as an Intervening Variable,it can be concluded as follows:

1. The management accounting system influences managerial performance. This shows that a good management accounting system that is easy to understand can affect stakeholders to improve managerial performance.
2. Environmental uncertainty does not affect managerial performance. This results in the manager's ability to predict the possibilities that will occur and identify the type of structure and management practices appropriate for various conditions in which different environments do not affect the managerial performance.
3. The quality of information affects managerial performance. This shows the accounting information system has done very well and produced good information. Therefore companies need to evaluate the accounting information system they use so that the system they have used so far can survive.
4. The management accounting system affects the quality of information. This shows that can implement a well-organized management accounting system.
5. Environmental uncertainty does not affect the quality of information. This is because in delivering or providing information, has rules or standards that have been set in conveying information so that environmental uncertainty does not have an effect because it already has a system for producing accounting information, in which applicable standards carry out the presentation.
6. The management accounting system influences managerial performance with information quality as an intervening variable. This explains the management accounting system has been carried out properly and in order by providing quality information output for stakeholders.
7. Environmental uncertainty does not affect managerial performance, with information quality as an intervening variable. Environmental uncertainty makes it difficult for managers to predict the possibilities that will occur and identify the type of structure and management practices appropriate for various conditions where different environments do not affect the managerial performance.

Suggestion

Based on the results of this study, the management accounting system can affect managerial performance. The quality of information can intervene in linking the accounting system to management performance. However, environmental uncertainty does not affect management performance, so companies should pay more attention to economic activities to adapt to environmental uncertainty to face various obstacles under certain conditions.

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