

COMPARATIVE IMPLEMENTATION OF MANAGEMENT ACCOUNTING SYSTEMS AND MANAGERIAL PERFORMANCE IN GOVERNMENT AND HIGHER EDUCATION

Memi Pratiwi¹ , Moh Alifuddin²

^{1,2} Fakultas Ilmu Komputer , Universitas Handayani Makassar

Email: memipratiwi@gmail.com¹, alifuddin@handayani.ac.id²

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Abstract

This article develops a comparative analysis of management accounting system (MAS) implementation and its relationship with managerial performance in two organizational contexts: the Regional Secretariat of Sidenreng Rappang (Sidrap) and Handayani University Makassar. The study is grounded in contingency reasoning, which assumes that management systems should fit organizational structure, regulation, technology, and environmental demands rather than follow a single universal design. The analysis focuses on four characteristics of management accounting information: broad scope, timeliness, aggregation, and integration. It also examines how these characteristics support planning, control, coordination, decision making, accountability, and performance evaluation. The government context is characterized by formal regulation, public-budget accountability, and bureaucratic procedures, whereas the higher-education context requires more flexible cost management, student-revenue planning, and academic competitiveness. The source manuscript proposes a qualitative descriptive design using interviews, observation, documentation, source triangulation, method triangulation, and member checking. Because the available manuscript does not contain completed field results, this article presents a transparent comparative synthesis of the theoretical framework, prior evidence, and proposed analytical dimensions rather than inventing empirical findings. The synthesis identifies context-specific implementation priorities and shared barriers involving human resources, technology, resistance to change, and data integration.

Keywords: contingency theory; higher education; management accounting system; managerial performance; public sector.

INTRODUCTION

Management accounting systems are designed to provide financial and non-financial information for internal planning, control, resource allocation, performance evaluation, and decision making. Their relevance extends beyond the recording of transactions because managerial decisions require information that explains cost behavior, operational performance, budget realization, organizational risks, and the consequences of alternative actions. In the source thesis, management accounting is therefore treated as an organizational information mechanism that helps managers monitor activities, evaluate deviations, and use evidence when allocating limited resources. This role becomes especially important when organizations must combine efficiency with accountability and service quality (Febrianti & Fitri, 2019; Ilmy et al., 2021).

The contribution of a management accounting system is not expected to be identical in every organization. A public institution operates within formal rules, budget classifications, accountability requirements, and administrative procedures that shape the production and use of information. A higher-education institution faces a different configuration. Although it also requires accountability and internal control, it must manage academic programs, operating costs, student-related revenues, service quality, and institutional competitiveness. These contrasting organizational conditions create a useful setting for examining why the same management accounting principles may be implemented differently across sectors. The Regional Secretariat of Sidenreng Rappang, hereafter referred to as the Sidrap Regional Secretariat, represents a government setting in which managerial information is closely connected with public-budget management, compliance, transparency, and the achievement of service

targets. Handayani University Makassar represents an educational setting in which management information is needed for operational cost management, academic planning, student-revenue management, and institutional development. The source manuscript emphasizes that both institutions need reliable management information, yet they face different regulatory pressures, decision structures, and performance expectations. These differences make a direct comparison analytically meaningful. The research problem is also relevant because prior studies cited in the source manuscript have generally examined management accounting systems within a single organizational setting. Jusriadi and Ario (2020) evaluated management accounting in a manufacturing context. Deliani (2021) examined the relationship between management accounting systems, management control systems, and managerial performance in banking. Ilmy et al. (2021) investigated management accounting systems and environmental uncertainty in a finance company, while Hajering (2020) studied management accounting systems and budget participation in regional government work units. Other work has considered information technology, decentralization, and business strategy as factors associated with management accounting and managerial performance (Hermawati, 2023; Laksmana & Muslichah, 2002; Solechan & Setiawati, 2009). This body of evidence supports the relevance of MAS, but it does not resolve how its implementation logic differs between a local-government secretariat and a higher-education institution.

The comparison is theoretically consistent with contingency reasoning. A contingency perspective rejects the assumption that one management accounting design is universally effective. Instead, the usefulness of a system depends on its fit with organizational conditions, such as structure, environmental uncertainty, regulatory intensity, technology, interdependence, and decision needs. In this view, a public-sector MAS may emphasize formal budget control, traceability, and compliance, whereas a university MAS may place greater weight on integrated cost information, academic program planning, and timely responses to changes in enrolment and service demand. The central issue is not which sector has a better system in the abstract, but whether the information design is aligned with the operational and accountability conditions of each organization.

Managerial performance provides the outcome perspective for this analysis. The source manuscript conceptualizes managerial performance through the ability to plan, coordinate, communicate, supervise, select and organize staff, negotiate, represent the organization, and make effective decisions. In both settings, managers need information that is sufficiently broad, timely, aggregated, and integrated to support these activities. When information is delayed, fragmented, excessively narrow, or poorly integrated, managers may find it more difficult to coordinate units, detect deviations, evaluate alternatives, and justify decisions. Conversely, a well-designed system can improve visibility over resources and operations, although its effect still depends on how the information is interpreted and used.

Implementation is therefore a socio-technical issue rather than a purely accounting issue. The thesis identifies resistance to change, limited human-resource capacity, technology constraints, procedural complexity, and data-integration problems as recurring barriers. These issues may appear in both sectors but with different consequences. In government, formal procedures can slow system adaptation and increase dependence on regulatory compliance. In a university, decentralized academic and administrative units can make integration difficult, while fluctuations in student intake can increase the need for timely and forward-looking information. The same barrier, such as weak data integration, may thus affect different managerial decisions in each setting.

Based on these considerations, this article has three objectives. First, it explains the conceptual differences in MAS implementation between the Sidrap Regional Secretariat and Handayani University Makassar. Second, it analyzes the mechanisms through which MAS characteristics may support managerial performance in each context. Third, it organizes the proposed research design and the literature-based comparison into a journal-article format without attributing empirical findings that are not present in the source manuscript. The resulting discussion is intended to clarify the research logic, sharpen the comparative dimensions, and provide a transparent foundation for the empirical phase of the study.

LITERATURE REVIEW

Contingency Perspective and Organizational Fit

Contingency reasoning is particularly useful for management accounting research because information systems operate within specific organizational environments. An information design that supports decision making in one institution may be less useful in another if the two institutions differ in regulation, task uncertainty, decision authority, information technology, or interdependence among units. The source thesis applies this logic to the contrast between government and higher education. The public organization is more strongly constrained by statutory procedures and public accountability, while the university has greater managerial flexibility but also faces

competitive and revenue-related pressures. The contingency perspective also helps explain why the effectiveness of MAS should be assessed through fit rather than through the mere presence of accounting procedures. A system can be formally available but managerially weak if it does not provide the type, timing, level of aggregation, or integration of information needed for actual decisions. Febrianti and Fitri (2019), for example, connect characteristics of management accounting information with environmental uncertainty and decentralization. Laksmana and Muslichah (2002) similarly link information technology, interdependence, MAS characteristics, and managerial performance. These studies support the broader argument that the value of management accounting information depends on organizational conditions and decision requirements.

For the Sidrap Regional Secretariat, organizational fit is expected to involve alignment between management information, budget procedures, accountability mechanisms, and formal reporting responsibilities. For Handayani University Makassar, fit is expected to involve the relationship between information, academic operations, cost structures, student-related revenues, and strategic planning. These distinct conditions provide a basis for comparing not only what information is produced but also why particular information characteristics become important in each sector.

Management Accounting System Characteristics

The source manuscript emphasizes four information characteristics commonly associated with management accounting systems: broad scope, timeliness, aggregation, and integration. Broad-scope information extends beyond narrow historical financial data. It may include external, non-financial, forward-looking, and strategic information. Such information can help managers understand demand conditions, technological changes, service requirements, demographic patterns, competitive pressures, and other factors that cannot be interpreted from accounting totals alone. In government, broad-scope information may combine budget data with service indicators and regulatory requirements. In higher education, it may combine cost data with enrolment, academic performance, program demand, and service-quality indicators.

Timeliness concerns the speed and frequency with which information becomes available after an event or in response to a managerial request. Timely information supports rapid feedback, allows managers to identify emerging deviations, and reduces the risk that decisions are based on outdated conditions. The relevance of timeliness differs by context. A public agency may require timely realization data to monitor budget execution and compliance, while a university may need current information on enrolment, operating expenditures, cash flows, and program performance to adjust operational decisions during an academic period.

Aggregation refers to the organization of information across periods, functions, responsibility centers, or decision models. Raw transaction data rarely provide sufficient managerial insight on their own. Managers need summaries that connect costs, revenues, budgets, and performance to organizational units and time horizons. Aggregated information can support budget analysis, cost-volume relationships, investment evaluation, and performance comparison. In the two cases considered here, aggregation is expected to help government managers evaluate budget and service performance, while university managers can use it to examine academic units, operational costs, and revenue patterns.

Integration concerns the extent to which information across organizational units is connected. Integrated information is essential when the decision of one unit affects another unit or when performance depends on coordinated action. Fragmented systems can produce inconsistent numbers, duplicate data entry, and delayed reconciliation. The source thesis identifies integration as an important challenge for both settings. Government units require coordination among budget, finance, asset, and administrative functions. Universities require coordination among finance, information systems, academic units, and administrative services. In both contexts, the managerial usefulness of MAS therefore depends on whether data can move across organizational boundaries in a consistent and interpretable form.

Managerial Performance and the Use of Accounting Information

Managerial performance refers to the effectiveness with which managers carry out planning, coordination, supervision, communication, representation, negotiation, staffing, and decision responsibilities. Mulyana et al. (2017) link management accounting information with managerial performance and highlight the role of human-resource competence as a contextual factor. This relationship is important because information alone does not produce performance. Managers must understand the information, connect it to operational priorities, and convert it into decisions and corrective action.

In a public institution, managerial performance includes efficient use of public resources, achievement of program targets, accountability, and support for public services. In a university, managerial performance includes effective allocation of operating resources, control of academic and administrative costs, achievement of institutional objectives, and the ability to respond to changes in student demand and academic competition. Although both sectors value efficiency and effectiveness, their performance criteria are not identical. This difference reinforces the need to interpret MAS outcomes in relation to organizational objectives rather than through a single generic measure. The source manuscript also treats management accounting as an attention-directing and problem-solving mechanism. Accounting information can identify deviations from plans, focus managerial attention on significant variances, and provide a basis for corrective decisions. Alfi et al. (2022) describe management accounting as relevant to production cost decisions and capital budgeting, while Maulana (2020) emphasizes the relationship between information technology, MAS characteristics, and managerial performance. Taken together, these studies suggest that the quality of information and the managerial capacity to use it should be examined jointly.

Evidence from Prior Studies and Research Gap

Table 1. Selected previous studies used in the source manuscript

Study	Context	Method	Main result reported in the source manuscript
Jusriadi & Ario (2020)	Cement manufacturing	Descriptive	Systematic MAS evaluation supported production planning, process control, and coordination.
Deliani (2021)	Banking	Quantitative	MAS had a positive but non-significant effect, while management control showed a positive significant relationship with managerial performance.
Ilmy et al. (2021)	Multi-finance company	Quantitative	MAS and environmental uncertainty were reported to have positive significant relationships with managerial performance.
Laksmiana & Muslichah (2002)	Organizations using IT and interdependent tasks	Quantitative	MAS characteristics were positioned as an intervening mechanism linking technology, interdependence, and managerial performance.
Hermawati (2023)	Hotel	Descriptive/empirical	Business strategy and MAS were reported as jointly associated with managerial performance.
Hajering (2020)	Regional government work units	Quantitative	MAS and budget participation were reported as significantly related to managerial performance.
Solechan & Setiawati (2009)	Manufacturing firms	Purposive sampling; quantitative	MAS characteristics were positively associated with managerial performance; the reported moderating role of decentralization was not supported.

The studies summarized in Table 1 show that management accounting has been examined in manufacturing, banking, finance, government, and service organizations. However, the evidence is heterogeneous. Some studies report a significant relationship with managerial performance, while others show weaker direct effects or emphasize the role of management control, technology, interdependence, strategy, or decentralization. This pattern is consistent with a contingency interpretation: MAS is unlikely to influence performance through a single mechanism in every organization.

The research gap identified in the source thesis is therefore comparative and contextual. Existing evidence does not provide a direct comparison between a local-government secretariat and a higher-education institution that differ in regulatory intensity, funding logic, decision flexibility, and service objectives. A comparative design can make these differences visible and can show how broad scope, timeliness, aggregation, and integration are prioritized

under different organizational conditions. This is the central contribution that the planned field study is positioned to make.

METHOD

The source manuscript specifies a descriptive qualitative approach designed to explain organizational characteristics, processes, context, and managerial experience. The planned comparison involves the Sidrap Regional Secretariat as the government case and Handayani University Makassar as the higher-education case. The manuscript states that data collection was planned for a two-month period from December 2024 to January 2025. The qualitative design is appropriate for the stated research questions because the focus is on how MAS is implemented, how managers use information, and why implementation differs across organizational settings rather than on estimating a population-level causal effect.

The proposed primary data source is in-depth interviewing. At the Sidrap Regional Secretariat, the intended informants are the head of the finance section or general affairs unit, an expert staff member or official responsible for regional financial and asset management, and a sub-division head responsible for MAS implementation. At Handayani University Makassar, the proposed informants are the head of the finance and asset bureau, the head of the information-systems division supporting management accounting, and a lecturer or researcher who understands management accounting in higher education. These roles are selected because they are expected to provide complementary perspectives on financial processes, information systems, managerial decisions, and organizational practice.

Observation and documentation complement the interviews. Direct observation is intended to provide contextual evidence about how management accounting information is used in actual organizational routines. Documentation is intended to cover regulations, internal rules, financial reports, standard operating procedures, historical records, and internal financial policies. The source manuscript also refers to organizational policy documents and other internal materials that may explain formal responsibilities and information flows. Combining interview, observation, and documentary evidence is important because implementation practices may differ from formal procedures.

The proposed analytical process includes data reduction, analysis, data display, and verification. Data reduction involves selecting and condensing material that is directly related to the research questions. The reduced material is then organized into themes, such as regulatory requirements, budget or cost management, information characteristics, decision use, managerial performance, implementation barriers, and organizational responses. Data display is planned primarily in descriptive form, although comparative tables and diagrams can be used to make cross-case patterns visible. Verification involves checking whether conclusions are supported consistently across sources and cases.

The credibility strategy in the source manuscript includes source triangulation, method triangulation, and member checking. Source triangulation compares evidence from informants with different organizational responsibilities. Method triangulation compares interview evidence with observation and documents. Member checking requires the researcher to confirm interpretations with informants so that the final account does not misrepresent their intended meaning. These procedures are especially important in a comparative study because differences between the two cases should reflect evidence rather than the researcher's assumptions about public and private organizations.

For journal-article preparation, the available file creates an important reporting constraint. It contains the research background, theoretical framework, prior studies, conceptual comparison, proposed methodology, schedule, and references, but it does not contain completed interview transcripts, coded empirical data, a results chapter, or a final conclusion based on field evidence. Consequently, this manuscript does not present fabricated interview findings. The Results and Discussion section below is explicitly written as a comparative analytical synthesis derived from the source framework and cited literature. When fieldwork results become available, that section should be replaced or supplemented with evidence-based themes, informant quotations, document references, and cross-case conclusions.

Table 2. Proposed empirical design in the source manuscript

Component	Sidrap Regional Secretariat	Handayani University Makassar
Case logic	Government institution with formal regulation, budget accountability, and public-service responsibilities.	Higher-education institution with operating-cost management, student-related revenues, and academic service responsibilities.
Key informants	Finance/general affairs head; financial and asset-management official; sub-division head responsible for MAS implementation.	Finance and asset bureau head; information-systems division head; lecturer/researcher familiar with MAS in higher education.
Data collection	Interviews, direct observation, regulations, financial reports, SOPs, and related documents.	Interviews, direct observation, internal financial policies, financial reports, SOPs, and related documents.
Analysis	Data reduction, thematic organization, descriptive display, cross-source verification.	Data reduction, thematic organization, descriptive display, cross-source verification.
Credibility	Source triangulation, method triangulation, and member checking.	Source triangulation, method triangulation, and member checking.

RESULTS AND DISCUSSION

Comparative Analytical Synthesis

The comparison developed from the source framework indicates that the first major difference concerns the dominant purpose for which management accounting information is expected to be used. In the Sidrap Regional Secretariat, the central logic is public-budget management. Information must support planning, control, accountability, transparency, and decisions that remain consistent with government procedures. This produces a strong emphasis on traceability and formal responsibility. In Handayani University Makassar, the dominant logic is internal resource management within an educational service organization. Information must support cost control, academic planning, student-related revenue management, and strategic decisions intended to strengthen service quality and institutional competitiveness.

A second difference concerns decision flexibility. Government managers typically operate within a denser procedural environment. Budget classifications, approval pathways, reporting formats, and public accountability requirements can constrain the range and timing of managerial action. This does not mean that management accounting is less important; it means that useful information must be aligned with formal processes. University managers may have greater discretion in allocating operational resources, adjusting service arrangements, or developing academic initiatives, but this flexibility increases the need for current and integrated information because decisions can involve multiple academic and administrative units.

The comparison also clarifies the relevance of broad-scope information. At the Sidrap Regional Secretariat, broad scope should not be interpreted only as the addition of external market data. It can include regulatory developments, service targets, program indicators, demographic needs, and other non-financial information that affects public decisions. At Handayani University Makassar, broad-scope information may include enrolment patterns, program demand, service quality, academic performance, technology requirements, and competitive conditions. In both settings, the characteristic is valuable because purely historical financial information may be too narrow for strategic and operational decisions.

Timeliness is equally important, but the decision cycle differs. Government managers require timely information to monitor budget realization, identify deviations, and ensure that corrective action can be taken within formal reporting periods. University managers require timely information to adjust operating expenditures, evaluate revenue trends, plan academic activities, and respond to changes in student demand. Delays can be costly in both settings, although the consequences differ: a public agency may face weak budget control or delayed accountability, while a university may face inefficient resource use or slow responses to operational and competitive pressures.

Aggregation creates another point of comparison. In the public-sector case, aggregated information can organize expenditure, budget realization, program performance, and responsibility-center data in forms that support control and evaluation. In the university case, aggregation can connect operating costs, revenues, academic units, administrative units, and time periods. This enables managers to compare programs and units, evaluate resource consumption, and identify areas requiring managerial attention. The principle is shared, but the categories through which information is aggregated should reflect each organization's decision structure.

Integration is likely to be one of the most consequential implementation issues in both cases. The source manuscript identifies complexity of data integration as a barrier. In a government secretariat, financial, asset, budgeting, and administrative information may be distributed across functions that must comply with different procedural responsibilities. In a university, finance, information systems, academic units, and administration may maintain different datasets and operational priorities. A management accounting system that does not integrate these information flows can produce multiple versions of the same measure, increase reconciliation work, and weaken confidence in reports. The value of technology therefore depends on governance, data definitions, user competence, and coordination rather than on software alone.

Human-resource capability is another cross-cutting factor. A system can produce technically correct information but still fail to influence managerial performance if managers and staff cannot interpret it or connect it to operational decisions. The source thesis explicitly identifies limited expertise as an implementation challenge and emphasizes the need for continuing training. This point is consistent with Mulyana et al. (2017), who examined human-resource competence in the relationship between management accounting information and managerial performance. Capacity building should therefore address both technical accounting knowledge and managerial interpretation of information.

Resistance to change further connects the two cases. New information systems often alter work routines, reporting responsibilities, and decision visibility. Employees who are accustomed to established procedures may perceive new systems as burdensome, risky, or intrusive. In government, resistance can be reinforced by procedural rigidity and fear of non-compliance. In a university, resistance can arise from decentralized practices and different priorities among academic and administrative units. Implementation should therefore include user involvement, clear responsibilities, training, and communication about how information will support rather than merely monitor work.

The relationship with managerial performance can be described as a chain rather than a direct automatic effect. MAS provides information; information affects attention, planning, coordination, and control; managers interpret and act on that information; and the quality of those actions contributes to organizational outcomes. This chain helps explain why empirical findings in prior studies are not fully uniform. Deliani (2021) reports a positive but non-significant direct effect of MAS on managerial performance in one banking setting, while Ilmy et al. (2021) and Hajering (2020) report significant relationships in other contexts. The variation reinforces the importance of examining organizational fit and complementary factors rather than assuming a universal direct effect.

From a contingency perspective, the expected pattern is therefore not convergence toward one standardized model. The government case should prioritize compliance-compatible information, transparency, and structured budget control, while the university case should prioritize integrated cost and revenue information, strategic planning, and responsiveness to academic demands. Both organizations need broad, timely, aggregated, and integrated information, but the content, reporting frequency, responsibility centers, and decision uses should be adapted to their specific objectives and constraints.

Table 3. Comparative analytical dimensions for MAS implementation

Dimension	Sidrap Regional Secretariat	Handayani University Makassar
Primary orientation	Public-budget control, transparency, accountability, and service targets.	Operating-cost control, academic planning, student-related revenues, and institutional competitiveness.
Decision environment	More formalized and regulation-intensive; decisions follow defined administrative procedures.	More flexible internally, but coordination is required across academic and administrative units.
Broad scope	Budget data combined with regulatory, service, program, and non-financial indicators.	Cost and revenue data combined with enrolment, program demand, academic, service, and competitive indicators.

Dimension	Sidrap Regional Secretariat	Handayani University Makassar
Timeliness	Supports budget realization monitoring and corrective action within reporting cycles.	Supports operating decisions, enrolment responses, cash-flow planning, and academic adjustments.
Aggregation	Programs, budgets, responsibility centers, periods, and public-service performance.	Programs, faculties/units, costs, revenues, periods, and academic/operational performance.
Integration	Coordination across budgeting, finance, assets, and administrative functions.	Coordination across finance, information systems, academic units, and administration.
Shared barriers	Resistance to change; limited expertise; technology constraints; procedural complexity; fragmented data.	Resistance to change; limited expertise; technology constraints; decentralized data; integration complexity.
Expected managerial contribution	More informed planning, budget control, accountability, and public-service decisions.	More informed resource allocation, cost management, academic planning, and strategic decisions.

Managerial and Research Implications

For the Sidrap Regional Secretariat, the analytical framework implies that MAS development should be embedded in public-sector governance rather than treated as a stand-alone financial application. The design should connect budget data with responsibility, service objectives, and decision requirements. Information should allow managers to identify deviations early, understand the operational meaning of budget realization, and document the basis of corrective action. Improvements in integration and staff capability are likely to be particularly important because complex procedures can reduce the usefulness of information when data are fragmented or difficult to interpret.

For Handayani University Makassar, the framework implies that MAS should support both operational control and strategic academic management. Cost information becomes more useful when it can be connected with programs, service activities, student-related revenues, and planning horizons. Integrated data are important because universities typically contain multiple units with different responsibilities and information needs. A flexible system should therefore not mean an unstructured system. Common data definitions, coordinated reporting, and clear ownership of information are necessary if flexibility is to improve rather than weaken managerial decision making.

For the empirical study, the comparison suggests several questions that should guide coding. Interview evidence should identify which information managers actually receive, how quickly it is available, how it is aggregated, whether it can be integrated across units, what decisions it supports, what barriers are encountered, and what changes managers associate with better or worse performance. The analysis should also distinguish formal system design from actual use. A policy document may prescribe an information flow that differs from practice, while managers may rely on informal spreadsheets or communication channels to compensate for system limitations.

The planned cross-case analysis should avoid presenting difference itself as evidence of superiority. The relevant question is whether each system fits its context and supports its organizational objectives. A highly formalized system may be appropriate where public accountability is dominant, while a more adaptive information process may be appropriate where academic and service conditions change quickly. The comparative contribution lies in explaining these relationships with evidence, not in ranking the institutions.

CONCLUSION

This article reorganizes the source thesis into an English-language IJEBAS manuscript while preserving the study's central research logic. The comparison shows why management accounting systems should be interpreted as context-dependent information systems. The Sidrap Regional Secretariat requires MAS to support public-budget accountability, formal control, and service-oriented decision making. Handayani University Makassar requires MAS to support operating-cost management, academic planning, student-related revenue management, and institutional responsiveness. Broad scope, timeliness, aggregation, and integration are relevant in both settings, but their specific content and managerial uses differ.

The literature reviewed in the source manuscript indicates that MAS can be associated with managerial performance, but prior findings vary across organizational contexts. This variation supports the contingency argument that system effectiveness depends on organizational fit, technology, human-resource competence, control arrangements, strategy, and other contextual factors. The comparative framework also identifies shared implementation barriers involving resistance to change, limited expertise, technology constraints, and data integration.

A limitation is fundamental to the present manuscript. The uploaded source does not report completed fieldwork or empirical results. Accordingly, the Results and Discussion section is a literature-based comparative synthesis rather than a report of observed findings. Before journal submission as an empirical article, the planned interviews, observations, and document analysis should be completed, coded, triangulated, and reported with evidence from both institutions. This approach protects research integrity while providing a clear structure for the final empirical manuscript.

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