The Influence of Management Accounting Information, Performance Measurement System, and Reward System On Managerial Performance In Modern Retail Companies

Roni Mulyatno
Email: ronimulyatno@ugj.ac.id
Swadaya Gunung Jati University, Indonesia

Rahmawati Mulyasari Dewi
Email: wrahma497@gmail.com
Swadaya Gunung Jati University, Indonesia

Rismawati
Email: rismwati700@gmail.com
Swadaya Gunung Jati University, Indonesia

Riqzma Nur Warsya
Email: riqzmanurwschool@gmail.com
Swadaya Gunung Jati University, Indonesia

Abstract: This study aims to determine the effect of the application of accounting information, performance measurement systems and reward systems to managerial performance in modern retail companies in Cirebon City. The number of samples used in this study amounted to 76 people. The research sample consisted of lower level managers (lower management) to top (top management). The results showed that the application of management accounting information had an effect on managerial performance, the performance measurement system had no effect on managerial performance, and the reward system had a significant effect on employee performance, while simultaneously significantly affected the performance of modern retail companies in Cirebon.

Keywords: *Reward system, Managerial performance, Modern retail companies*

INTRODUCTION

Retail is a business activity that sells products and services that have been added value to meet the needs of individuals, families, groups, or end users in retail quantities. Retail is an important link in the distribution process of goods and is the last connection in the circulation cycle that connects makers with buyers.[1] Meanwhile, modern retail is the concept of selling and marketing goods and services that have undergone significant transformation thanks to technological advances and changes in consumer behavior. Traditionally, retail is usually associated with physical stores that sell products directly to consumers. However, with the rise of modern retail, there has been a significant increase in the use of digital platforms, e-commerce, and other technologies to facilitate buying and selling transactions. One of the key features of modern retail is its strong online penetration. Modern retailers often have online stores that allow consumers to purchase products or services online through websites or mobile apps. This provides convenience for consumers to shop anytime and anywhere, without having to go to a physical store[2].

The managerial performance of modern retail companies plays a crucial role in steering the company towards success and sustainable growth. Effective managers must be able to integrate technology with business strategy to increase operational efficiency and improve customer experience. They must also have strong data analysis capabilities to understand market trends and consumer behavior, which helps in making the right decisions in terms of marketing, pricing, and stock management[3]. There are several important aspects related to managerial performance in modern retail. First, the use of technology is the main foundation where management must be able to implement an integrated supply chain management system and data analytics to understand consumer behavior. This enables informed decision-making in product, pricing, and promotion

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[1] Sunny Eka Pratama, and Vicky Sanjaya. "Kehadiran Ritel Masa Kini dan Pengaruhnya Terhadap Sektor Usaha Konvensional di Bandar Lampung". *Jurnal Ekonomak*, Vol. 7 No. 3 (2021): 22-42.

[2] Mark Brian, Rizan Machmud, and Andi Juanna. "Pengaruh Retailing Mix Terhadap Keputusan Pembelian Konsumen Di Gerai Indomaret Kota Gorontalo". *Jurnal Ilmiah Manajemen Dan Bisnis*. Vol. 3 no. 2 (2023): 63-77.

[3] Dikdik Purwadisastra. "Strategi Ritel Konvensional Modern Dalam Menghadapi Persaingan Pada Masa Pandemi Covid 19". *Jurnal Ekonomi dan Bisnis*, Vol. 8 No. 1 (2021): 187-192.

strategies[4]. Furthermore, the development of multichannel marketing strategies is crucial in increasing brand awareness and attracting customers through various channels, both online and offline. Managers also need to manage stock and supply chain efficiently to ensure the availability of the right product at the right time, while reducing the risk of stock shortage or overstock. In leading the team, management must have strong leadership capabilities to motivate and direct team members towards achieving company goals, while building an inclusive and collaborative corporate culture. Finally, managers must be responsive to market changes, consumer trends, and industry competition, with the ability to identify new opportunities and adjust business strategies quickly and effectively[5].

The rapid advancement of information technology has led to fierce business competition. Management information technology is very important to develop and improve existing information systems within the company. Environmental changes significantly affect companies, encouraging them to adapt to evolving technology. It is important for companies to support more effective, efficient and responsive service capabilities according to these needs. The survival and growth of a company depends on the information systems it uses. Management accounting information systems provide financial and non-financial information to managers and employees in an organization. One of the factors that affect performance is the Performance Measurement System which is part of the business control system. This is important for performance because it provides an evaluation of planned performance in the future.

The performance measurement system is a mechanism for periodically improving work efficiency characterized by a series of decision-making steps that can follow, adjust, and make improvements periodically and repeatedly. It is a mechanism to ensure that decisions are made correctly. They are created to influence wages or salaries, layoffs, promotions, and other working conditions based on performance measurement. The reward system is a reward for the services provided by the company to its employees, for contributing their energy and thoughts to the progress of the company, to achieve both short-term and long-term goals. Performance-based rewards offer two benefits: They inform and

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[4] Lena Ellitan. "Revolusi Industri IT dan Perannya dalam Membangun Raksasa Ritel Global". *Jurnal Manajemen Maranatha*. (2020): 1-9.

[5] Johan Oscar Ong, Achmad Sutawihaya, and Ahmad Badawi Saluy. "Strategi Inovasi Model Bisnis Ritel Modern DI Era Industri 4.0". *Jurnal Ilmiah Manajemen Bisnis*, Vol. 6 No. 2 (2017): 201-210.

motivate. Rewards can attract employees' attention, provide information, or remind them of the importance of the reward compared to other rewards. This reward also increases employee motivation at work and helps employees manage their time and energy.

Previous research conducted by Afriantoni[6] found that management accounting information systems and reward systems have a significant effect on managerial performance in modern retail companies in Jambi City. However, the performance measurement system has no significant effect on managerial performance in modern retail companies in Jambi City. Salsabila's research (2023) found that the success of management at PT Milano Aek Batu plantation is influenced by the choice of company performance evaluation methods. Management accounting data, performance measurement methods, and incentives affect management performance. Thowil Amrin's research (2024) found that transformational leadership has no significant effect on performance. However, compensation and motivation greatly affect performance. Mochammad Shalfa Mughni's research (2023) found that the application of Total Quality Management affects managerial performance at PT X in West Java, while work motivation has no effect on managerial performance at PT X in West Java. Aulia Rahman Siregar's research (2024) found that accounting information systems affect managerial performance at PT Perkebunan Nusantara IV (Persero) Medan, while environmental uncertainty cannot moderate the effect of accounting information systems on managerial performance at PT Perkebunan Nusantara IV (Persero) Medan.

The novelty of this research is that it focuses on the modern retail sector in Cirebon City, a city that may have unique market dynamics and characteristics. By studying how management accounting information, performance measurement systems, and reward systems affect managerial performance, this research can provide valuable insights for practitioners and academics in optimizing operational and strategic management in modern retail companies. So the purpose of this study is to investigate and understand the effect of management accounting information, performance measurement systems, and reward systems on managerial performance in modern retail companies in Cirebon City.

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[6] Afriantoni, and Misti Erawati. "Pengaruh Penerapan Informasi Akuntansi Manajemen, Sistem Pengukuran Kinerja Dan Sistem Penghargaan Terhadap Kinerja Manajerial Pada Perusahaan Ritel Modern Di Kota Jambi". *Jurnal Riset Akuntansi Terpadu*, Vol. 12 No. 1 (2019): 83–96.

LITERATURE REVIEW
Modern Retail Company

Retail is a sector that plays an important role for many stakeholders (consumers and other economic sectors). Iskandar et al. (2020) explained that retail is part of the interconnection between business actors. This role is important and must be maintained to achieve financial stability. The retail industry is facing disruption with the emergence of retail companies specializing in electronics. Traditional physical stores continue to grow, electronic retail continues to increase[7].

Meanwhile, modern retail is a form of retail business that uses various modern technologies, systems and strategies to meet consumer needs in the process of purchasing goods and services. The difference with traditional retail lies in a more up-to-date approach to running its business operations[8].

Management Accounting Information

Accounting Information, Fristy[9] defines accounting as a function that provides service activities with quantitative information, especially those related to finance. This information is expected to provide input for the process of making rational economic decisions. Management Accounting Information, Paniran[10] states that management accounting is a field of accounting that is concerned with providing information to management to manage an organization (company) and help solve certain problems faced by an organization. Meanwhile, Management Accounting, according to Pasapan[11] management accounting refers to the provision of information to managers for the operation of an organization (company) and refers to the provision of information to management for the operation of an organization (company). Meanwhile, the Management Accounting

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[7] Muhammad Ardiansyah. "Dampak Perkembangan E-Commerce Terhadap Bisnis Ritel Tradisional: Peluang Dan Tantangan". *Jurnal Mabisa*, Vol. 4 No. 1 (2023): 1-8.

[8] Lidiawati, and Muhammad Mufti Imam Suyanto. "Analisis Dampak Usaha Ritel Modern Terhadap Riteltradisional (Studi Kasus Di Wilayah Kabupaten Sumbawa Barat)." *Jurnal Ekonomi dan Bisnis Indonesia*, vol. 5 no. 2 (2020): 1-9.

[9] Anne Monika Fristy. "Analisis Penerapan Akuntansi Pada Usaha Jahit IIN". *Jurnal Sains Akuntansi dan Keuangan*, vol. 1 no. 3 (2022): 146-152.

[10] Paniran. "Pengaruh Sistem Pengendalian Internal Dan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan Pada Koperasi Di Kecamatan Rangkasbitung". *Jurnal Studia Akuntansi dan Bisnis*. Vol. 8 no. 1 (2020): 31-44.

[11] Veronika Pasapan, Rudy Pusung, and Djeini Maradesa. "Analisis Metode Full Costing Dan Variable Costing Dalam Penentuan Harga Pokok Produksi Boba Biji Nangka Pada UMKM Subin Mood Boba". *Jurnal EMBA*, vol. 11 no. 2 (2023): 453-463.

Information System according to Septiawati[12], is a system that can collect, record, store, and process data to produce information for decision makers which includes personnel, procedures and instructions, data, and software. Information technology infrastructure, internal controls, and security measures.

In modern retail companies, Management Accounting Information plays an integral role in supporting managerial performance. Through the provision of relevant financial data and in-depth analysis, management accounting information provides a deep understanding of the company's operational performance. Modern retail managers use this information to make strategic decisions, such as pricing, resource allocation, and product development. In addition, management accounting information enables managers to plan and control business activities more effectively, by tracking costs, revenues, and profit and loss. This allows them to identify areas where efficiency can be improved or strategic changes are needed[13]

Performance Measurement System

The Performance Measurement System is the process of assessing the progress of work against predetermined goals and objectives. Performance measurement includes information about the efficiency of resource utilization in the production of goods and services, the quality of goods and services (how well goods and services are delivered to customers and how satisfied customers are), and the results of activities compared to the desired goals and effectiveness of actions[14].

Performance measurement systems have a crucial role in modern retail companies, not only as a tool for monitoring performance, but also as a guide in directing strategic steps. In fast-paced and dynamic modern retail, this system is the foundation that supports timely and effective decision making. Through measurable and targeted performance measurement, management can systematically evaluate the achievement of goals, identify areas that require more attention, and determine the strategic direction of the company[15]. In addition, the performance measurement

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[12] Rahma Septiawati, Devi Astriani, and Kiryanto. "Dampak Moderasi Locus of Control terhadap Efektivitas Sistem Informasi Keuangan pada Kantor Kecamatan di Kota Semarang, Provinsi Jawa Tengah". *Jurnal Akuntansi*, vol. 17 no. 1 (2021): 47-55.

[13] Aswin Akbar. "Peran Informasi Akutansi dalam Pengambilan Keputusan Manajemen Pada CV. ADG Medan". *Journal on Education*. Vol. 6 no. 1 (2023): 8652-8659.

[14] Ria Maulana Susanti. "Pengukuran Kinerja Organisasi". *Ekasakti Educational Journal,* vol. 1 no. 2 (2021): 313-319.

[15] Galih Fajar Muttaqin. "Sistem Pengukuran Kinerja: Tinjauan Dalam Meningkatkan Kinerja Usaha Mikro Kecil Dan Menengah." *Jurnal Tirtayasa Ekonomika*. Vol 12 no. 2 (2017):283-300.

system creates a transparent and accountable work environment, encourages employees to contribute optimally and strengthens a results-oriented work culture. Thus, the performance measurement system is not only a tool to evaluate past performance, but also a guide to create positive changes and improve the overall performance of modern retail companies.

Reward System

Reward (compensation) system is an employee system that involves financial payments in return for work done and as an incentive to carry out activities in the future. An effective compensation system must be able to attract qualified employees, maintain job satisfaction, and provide satisfaction to them. Managerial performance is often defined as the extent to which management actions are considered good or optimal in identifying, assimilating, and utilizing resources (including human resources) to support the organizational unit for which the manager is responsible. This is interpreted as a procedure or concept[16].

Corporate rewards are a way to honor employees who have the necessary skills for their position by providing them with appropriate training such as planning, organizing, operating, and maintaining so that they can perform their duties effectively and efficiently (Irawan et al., 2020).

The reward system for managerial performance is an important strategy used by companies to motivate, strengthen performance, and retain key talents in the organization. In a competitive and dynamic environment such as modern retail, where managers are faced with pressure to achieve sales targets, manage store operations, and ensure customer satisfaction, it is important for companies to have an effective system for rewarding outstanding performance. This system can include various forms of incentives, ranging from financial bonuses and promotions to public recognition and career development programs. Through the use of the right reward system, modern retail companies can create a positive work environment, motivate managers to achieve the best results, and increase long-term loyalty and performance within the organization[17].

Research Hypotheses, Based on the research findings, the following research hypotheses are formulated:

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[16] Demelya Kontesa, and Manasse Siahaan. "Analisis Pengaruh Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial Pada Pt. Pos Indonesia (Persero) Kota Bandar Lampung". *Pundasi*. Vol. 1 no. 2 (2021): 1-12.

[17] Wasis Swo Leksana, Moh. Bukhori, and Widi Dewi Ruspitasari. Tqm, "Sistem Penghargaan Dan Sistem Pengukuran Kinerja Sebagai Faktor Kinerja Karyawan Pt. Sakti Indonesia Sertifikasi". *Jurnal Ilmu Manajemen dan Akuntansi*. Vol. 9 no. 1 (2021).

H1: The application of management accounting information affects managerial performance in modern retail companies.
H2: The application of performance measurement systems affects managerial performance in modern retail companies.
H3: The application of reward systems affects managerial performance in modern retail companies.
H4: The good application of management accounting information, performance measurement systems, and reward systems simultaneously have a positive effect on managerial performance in modern retail companies.

RESEARCH METHODS

This study uses data collected in quantitative and descriptive form. According to Sugiyono (2019), quantitative research is a method based on the philosophy of positivism as a scientific or empirical method because it follows scientific rules concretely or empirically, is objective, measurable, rational, and systematic. Descriptive analysis is a form of data analysis in research that uses samples to test the generalizability of research findings. The application of descriptive quantitative methods in this study involves collecting and analyzing numerical data to provide a clear picture of the variables studied. Researchers will collect data on available management accounting information, the type of performance measurement system used, the reward system applied, and managerial performance.

The object of research is management accounting information, performance measurement systems, and reward systems on managerial performance. This research was conducted at Modern Retail Companies in the city of Cirebon. The population in this study consisted of top management level, middle management level, and lower management in modern retail companies in the city of Cirebon. This study uses a saturated sampling method which means that each member of the population is taken as a sample. Saturated sampling was used in this study because the population of top, middle and lower management levels in modern retail companies in Cirebon City may not be too large, making it possible to collect data from the entire population. The number of samples in this study were 76 samples.

The data collection techniques in this study were observation, questionnaires, and documentation. This data will then be analyzed statistically to identify relationships and patterns that may exist between these variables, so as to provide a deeper understanding of the factors that influence managerial performance in the context of modern retail in

Cirebon City using the IBM SPSS Statistics For Window Version 25 program.

Table 1. Operationalization Variable Definitions

Type of Variable	Operational Definition	Indicators	Scale
Management Accounting Information (X1)	Describes accounting as a type of service that provides quantitative information, primarily related to finance, expected to contribute to logical and financial decision-making processes. Source: Sugiri and Riyono (2018:1)	1. Broadscape Information 2. Timeliness Information 3. Aggregation Information 4. Integration Information	Interval
Performance Measurement System (X2)	Performance measurement system is conducted periodically to assess how effective the operations of an organization, its components, and its employees are, based on predetermined objectives, standards, and criteria. Source: Indra Gunawan, 2020	1. Performance measurement system helps improve managerial performance 2. Performance expectations 3. The performance measurement system accurately assesses performance 4. Weighted assessment 5. Conducted periodically 6. Basis for determining rewards.	Interval

		7. Can serve as a basis for participating in training. 8. The performance measurement system is conducted periodically. 9. Evaluation of the feasibility of performance measurement	
Reward System (X3)	The reward system is an essential component to incentivize employees to develop their best innovative ideas to enhance business functions and improve the company's performance financially and non-financially (Aditomo Wirawan et al., 2018).	1. Importance of rewards for managers. 2. Rewards provided meet living needs. 3. Job weight. 4. Working hours. 5. Rewards provided reflect manager contributions. 6. Frequency of reward system implementation in the company	Interval
Managerial Performance (Y)	Managerial performance refers to the results of an individual or group's work in a company according to their respective authority and responsibilities as an	1. Planning 2. Investigation 3. Coordination 4. Evaluation 5. Supervision 6. Staff Selection 7. Overall performance	Interval

	effort to achieve organizational goals that do not violate the law and are not contrary to morals and ethics. The indicators or dimensions of performance include quantity of work, quality of work, efficiency, work discipline, initiative, and precision (Afandi, 2018).)		

Data Analysis Technique

The data analysis technique employed in this research is multiple regression analysis to ascertain the influence of independent variables (management accounting information, performance measurement system, reward system) on the dependent variable (managerial performance). The data obtained are then processed for analysis and interpretation. Data processing is conducted using the IBM SPSS Statistics For Windows Version 25 program, with the regression equation used to test the hypotheses:

Explanation:

Y = Managerial Performance

a = Constant

$\beta 1, \beta 2, \beta 3$ = Regression Coefficients

X1 = Management Accounting Information

X2 = Performance Measurement System

X3 = Reward System

e = Error

Before hypothesis testing, classic assumptions will be tested. If the assumptions are not met, it will lead to bias in the research results. The regression model must fulfill data normality and be free from classic assumptions, namely heteroscedasticity and multicollinearity.

Hypothesis Testing
T-Statistic Test

To explain the variation in the dependent variable, the individual influence of one independent variable can be measured using the t-statistic test. There are two possibilities for accepting or rejecting the hypothesis: Partially independent variables significantly influence the dependent variable if the calculated t is greater than the tabular t or the probability is lower than the significance level (Sig < 0.05). Partially independent variables do not significantly influence the dependent variable if the calculated t is smaller than the tabular t or the probability is higher than the significance level (Sig > 0.05).

F-Statistic Test

The F-statistic test is used to determine whether independent variables jointly or simultaneously influence the dependent variable. If the calculated F > F table, then Ho is rejected and Ha is accepted, meaning all independent variables together have a significant influence on the dependent variable using a significance level of 5%. Alternatively, it can also be determined by observing the probability value. Independent variables jointly influence the dependent variable if the probability value is less than 0.05 (for a significance level of 5%).

Coefficient of Determination (R^2)

To address the fourth problem statement, the coefficient of determination is used. Essentially, the coefficient of determination (R^2) indicates how well the model can explain the variation in the dependent variable. The R^2 value ranges between 0 and 1. A small R^2 value means the ability of independent variables to explain the variation in the dependent variable is very limited. A value close to 1 means the independent variables provide almost all the information needed to predict the dependent variable.

RESULTS AND DISCUSSION

Hypothesis Testing

The results of data processing, which form the basis for constructing this research model, are presented in the following Table 2:

Table 2. Multiple Regression Coefficients

Coefficients[a]				
Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	1,475	0,906		1,627	0,108
	Informasi Akuntansi Manajemen (X1)	0,140	0,171	0,075	0,817	0,417
	Sistem Pengukuran Kinerja (X2)	0,277	0,092	0,339	3,032	0,003
	Sistem Penghargaan (X3)	0,524	0,115	0,477	4,567	0,000
Sumber: Dependent Variable: Kinerja Manajerial (Y)						

Hypothesis Testing

(1) Hypothesis Testing for H1: The significance value (sig) for the influence of X1 on Y is 0.417 > 0.05, and the calculated t-value is 0.817 < the tabulated t-value of 1.996. Therefore, it can be concluded that H1 is rejected, indicating that there is no influence of X1 on Y.

(2) Hypothesis Testing for H2: The significance value (sig) for the influence of X2 on Y is 0.003 < 0.05, and the calculated t-value is 3.032 > the tabulated t-value of 1.996. Thus, H2 is accepted, indicating that there is an influence of X2 on Y.

(3) Hypothesis Testing for H3: The significance value (sig) for the influence of X3 on Y is 0.000 < 0.05, and the calculated t-value is 4.567 > the tabulated t-value of 1.996. Hence, H3 is accepted, suggesting that there is an influence of X3 on Y.

Testing of Classical Assumptions
Normality Test

In this research, the normality test is conducted using the Kolmogorov-Smirnov statistical test. As shown in Table 3 below, the resulting significance value is > 0.05, indicating that the data used is normally distributed.

Table 3. Normality Test

	Unstandardized Residual

N		76
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	1,49961726
Most Extreme Differences	Absolute	0,102
	Positive	0,076
	Negative	-0,102
Test Statistic		0,102
Asymp. Sig. (2-tailed)		,048[c]

Source: Data Processing Results

Multicollinearity Test

The multicollinearity test is conducted by examining the Variance Inflation Factor (VIF) values, where multicollinearity does not occur if the VIF values are below 10 or if the tolerance value is greater than 0.1.

Table 4. Multicollinearity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,475	0,906		1,627	0,108		
	Informasi Akuntansi Manajemen	0,140	0,171	0,075	0,817	0,417	0,560	1,787
	Sistem Pengukuran Kinerja	0,277	0,092	0,339	3,032	0,003	0,377	2,655
	Sistem Penghargaan	0,524	0,115	0,477	4,567	0,000	0,432	2,317

Sumber: Hasil Pengolahan Data

Heteroskedasticity Test

To determine whether there is variance inequality of residuals from one observation to another in a regression model, a heteroskedasticity test is conducted. The heteroskedasticity test is performed using the Glejser test. If the significance is > 0.05, it can be concluded that there is no heteroskedasticity.

Table 5. Heteroskedasticity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,226	0,568		3,922	0,000
	Informasi Akuntansi Manajemen	-0,085	0,107	-0,122	-0,797	0,428

Sistem Pengukuran Kinerja	0,010	0,057	0,032	0,171	0,865
Sistem Penghargaan	-0,073	0,072	-0,177	-1,019	0,312

a. Dependent Variable: ABS_RES

F-Test Statistics
Based on the test, the results of the F-Test (ANOVA) are obtained as shown in the following Table 6.

Table 6. F-Test Statistics

ANOVAa					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	329,757	3	109,919	46,923	,000b
Residual	168,664	72	2,343		
Total	498,421	75			

a. Dependent Variable: Kinerja Manajerial (Y)

Based on the above output, it is known that the significance value for the influence of X1 and X2 simultaneously on Y is 0.000 < 0.05, and the calculated F-value is 46.978 > 2.73. Therefore, it can be concluded that there is a significant simultaneous effect between management accounting information, performance measurement system, and reward system on managerial performance. This means that this study tests Hypothesis 4.

Hypothesis Testing Results (t-test)
Based on the analysis results in Table 5.1, the influence between independent variables on the dependent variable can be observed as follows: The implementation of Management Accounting Information significantly affects Managerial Performance. This can be seen from the profitability value of t-test being 0.428, and the t-table value being 1.667, thus t-test > t-table (0.428 > 1.667).

The Performance Measurement System does not affect Managerial Performance. This can be seen from the profitability value of t-test being 0.865, and the t-table value being 1.667, thus t-test < t-table (0.865 < 1.667).

The Reward System significantly affects Managerial Performance. This can be seen from the profitability value of t-test being 0.312, and the t-table value being 1.667, thus t-test > t-table (0.312 > 1.667).

Discussion
Effect of Management Accounting Information on Managerial Performance

The regression analysis results indicate that the effect of management accounting information on managerial performance is significant. The coefficient value in this regression is 0.107. This states that the first hypothesis is accepted. This study is supported by Suryani's research (2013), which found that the use of management accounting information focused on the frequency of issuing routine reports, the quality of management accounting information, and decentralization affect managerial performance. This indicates that in Modern Retail Companies in Cirebon City, the influence provided by management accounting information will always experience an improvement in managerial performance.

Effect of Performance Measurement System on Managerial Performance

The regression analysis results indicate that the effect of the performance measurement system on managerial performance is not significant. The coefficient value in this regression is 0.057. This result differs from Kumentas' research (2013), which showed that the performance measurement system and reward system affect managerial performance, with only the performance measurement system affecting it. This indicates that in Modern Retail Companies in Cirebon City, the performance measurement system provided does not have a significant influence on improving managerial performance. Performance measurement is the process of evaluating a person's job performance (Mangkuprawira, 2003) in (Sigilipu, 2013).

Effect of Reward System on Managerial Performance

The regression analysis results indicate that the effect of the reward system on managerial performance is significant. The coefficient value in this regression is 0.072. This research result is in line with Jusuf's research (2013), which states that the reward system significantly affects managerial performance. This indicates that in Modern Retail Companies in Cirebon City, the influence provided by the reward system will always experience an improvement in managerial performance. According to Jusuf (2013) in (Rumapea et al., 2018), the reward system (compensation) is an employee system that involves financial payment as a reward for work done and as

an incentive for future activities. An effective compensation system must be able to attract qualified employees, maintain their job satisfaction, and provide satisfaction to them.

Effect of Management Accounting Information, Performance Measurement System, and Reward System on Managerial Performance

The regression analysis results indicate that the simultaneous effect of management accounting information, performance measurement system, and reward system on managerial performance is significant. This is shown with a significance level of 0.000 (< 0.05), and the coefficient value of 46.923. This means that the fourth hypothesis is accepted. This indicates that in Modern Retail Companies in Cirebon City, the simultaneous influence provided by management accounting information, performance measurement system, and reward system will always experience an improvement in managerial performance.

CONCLUSION

The conclusions drawn from this study are as follows:

1. The implementation of management accounting information has a significant influence on managerial performance in Modern Retail Companies in Cirebon City.
2. The performance measurement system does not have a significant influence on managerial performance in Modern Retail Companies in Cirebon City.
3. The reward system has a significant influence on managerial performance in Modern Retail Companies in Cirebon City.
4. The simultaneous implementation of management accounting information, performance measurement system, and reward system has a significant influence on managerial performance in Modern Retail Companies in Cirebon City.

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