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Application of management control systems and leadership style on managerial performance

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ABSTRACT

The purpose of this study is to determine the effect of the application of the management control system on managerial performance and to determine the effect of the application of the management control system and leadership style on managerial performance. This study used 6 (six) ecosystem companies PT Petrokimia Gresik in Gresik as samples. Determining the sample using non-probability techniques sampling. The independent and bound variables in this study were measured using Regression analysis. Based on the first hypothesis test, it can be concluded that the implementation of the management control system has an impact on the performance of PT Petrokimia Gresik's corporate ecosystem management. The second hypothesis based on hypothesis testing can be concluded that leadership style does not increase on managerial performance.

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1. INTRODUCTION

The competition between companies is becoming more and more fierce, and the logical result is three possibilities, namely setback, survival, and growth and development. The company will compete with each other to achieve their goals. A company must have responsible and professional managers in order to run the company without deviating from the goals that have been set. Running a company requires an effective and efficient management control system.

Management control is indispensable in every company. This managerial control is a system designed to regulate every activity of organizational team members by organizational managers in order to achieve the goals and targets to be achieved by the company. Management control is also useful for establishing and monitoring activities carried out by the company.

The purpose of implementing a management control system in a company is to facilitate the achievement of company goals. The concept of managerial control needs to be applied in the company to assist management in controlling all activities to achieve organizational goals effectively and efficiently. The implementation of a management control system needs to be implemented within the company, this is done to find out whether the system is functioning properly and to find out whether the system can help the company achieve its goals ((Rehman et al., 2021)).

Managerial performance is about managing relationship building and ensuring effective communication, as well as focusing on what organizations, managers, and employees need to succeed (Lin et al., 2021a). The success of an organization in achieving its goals depends largely on the performance of its managers. After the management accounting information system can be implemented and applied in an organization, then management performance can be measured. Managerial performance is achieved when the managers of the organization as a whole or business units collectively perform their duties correctly so that the organization can achieve the goals that have been set (Khasanah et al., 2022).

Companies in the PT Petrokimia Gresik ecosystem are expected to improve efficiency so that they become healthy business units, responsible for employee welfare and meet the interests of stakeholders. One of the aims and objectives of the company in the PT Petrokimia Gresik ecosystem, especially those owned by the Petrokimia Gresik Foundation (YPG), is to support the performance and profitability of PT Petrokimia Gresik. Therefore, professionalism is needed in all fields, both in the field of planning and implementation, as well as in the field of control and supervision. Management must be able and diligent in developing and perfecting the business strategy so that the company's goals can be achieved. The success of management can be seen from the realization of the company's management performance. One of the assessments of management performance is the realization of the company's net profit (Bracci et al., 2022).

But in fact, there is a phenomenon that occurs where in some entities managerial performance can be declared less stable. One of the managerial performance appraisals can be seen from the profit obtained by the company. Where the profit obtained always increases every year, but in some entities experience a decrease in profits and even losses. On the other hand, although the profit of one entity decreases, the profit of several other entities actually increases. Among the entities that posted losses occurred in 2018 and 2019.

This phenomenon shows that to achieve optimal performance, every company requires planning, managerial control so that the company's operations continue to run in accordance with the company's own goals. The right enterprise management control system can best achieve the goals. Proper management control system, motivation and application of leadership style are needed so that the implementation of management performance improvement can run effectively and efficiently.

The purpose of a profit-seeking company is basically the same, that is, to maintain the survival of the company, make a profit, and make the company continue to grow and develop. A leader is needed to control the implementation of the plan he makes. This system assists top management in performing planning and control functions and is known as the management control system (Roos & Guenther, 2020).

The implementation of an adequate management control system in a company can encourage companies to manage the company effectively and efficiently. The implementation of this management control system can run smoothly and well if supported by adequate management control structures and processes so as to achieve the company's short-term and long-term goals.

The implementation of the management control system must be supported by a good organizational structure. A good organizational structure is in the form of a central accountability structure. The responsibility center itself is an organization chosen by managers responsible for their own activities. A manager must be able to carry out and fulfill his management duties in such a way that the company he leads succeeds and achieves its goals. It is important to evaluate the performance of the supervisor to find out if the accountability center manager can handle the authority and responsibility assigned to him (Rehman et al., 2021).

One of the behavior patterns of a supervisor is leadership style, which is a standard of behavior used by a person when trying to influence the behavior of others (Xiong et al., 2020). A leader must apply a leadership style in manage their subordinates because the leader greatly influences the success of the organization in achieving its goals (Ostadian et al., 2020). With the manager's management style, it helps managers to implement a management control system. When a manager directs his subordinates to achieve company goals by implementing a management control system influenced by the behavior of a manager, where management style is a variable that moderates the influence of the management control system on management performance.

Previous research on the application of management control systems was research conducted by (Lin et al., 2021a) where the results of the study resulted that the management control system affects managerial performance, motivation affects managerial performance and leadership style affects managerial performance. As well as research by (Lin et al., 2021b), a study on the effect of the implementation of management control systems on management results. The results showed that the management control system had a positive effect on management results.

This research is different from previous research because it uses a management style with a management control system. Based on the description above, the following problems are formulated: (1). Implementation of the ecosystem management control system of PT Petrokimia Gresik company, (2). What is the management work like in the ecosystem company PT Petrokimia Gresik, (3). What is the management style in the ecosystem company PT Petrokimia Gresik, (4). Does the management control system affect the management of the PT Petrokimia Gresik company ecosystem, (5). Does the management style strengthen the influence of the management control system on management performance in the PT Petrokimia Gresik corporate ecosystem.

2. RESEARCH METHOD

The research method used in this study is the descriptive method. (Ataro, 2020) define descriptive research as "the study of problems in the form of current facts from the population". Control methods are used to check established hypotheses. According to (Toledo & Scognamiglio, 2021) the verifiative method "tests the correctness of the hypothesis, which is done by collecting information from the field with statistical calculations.

The sampling method used in this study is non-probability sampling. According to(Doyle et al., 2020), "non-probability sampling is a sampling technique that does not provide an opportunity or opportunity to select every element or member of the population". The non-probability sampling method used in this study is convenience sampling. In this sample, researchers have the freedom to choose who they find.

Respondents who filled out questionnaires for the variables of Management Control System implementation (X), Managerial Performance (Y) and Leadership Style (Z) were Managers and Assistant Managers/Head of Finance/Accounting at PT Petrokimia Gresik ecosystem companies, especially entities under the Petrokimi Gresik Foundation.

In this study, data were collected through questionnaires. Conduct validity and reliability tests to check the accuracy and quality of data. Hypothesis testing with simple regression analysis for the first hypothesis and regression analysis with interaction tests for the second hypothesis.

3. RESULTS AND DISCUSSIONS

3.1 Management Control Systems

Based on the strategic planning information obtained in this work, it can be said that the ecosystem company PT Petrokimia Gresik sampled in this study has implemented a management control system very well. Budgeting is carried out regularly and periodically, and the program prepared is an implementation of the strategy implemented by the company. However, this is not balanced with employee participation in budgeting. The third stage is implementation and measurement. At this stage the implementation of activities must be based on a predetermined budget. In addition, during the implementation and measurement stages, the budget is implemented by the manager of the accountability center, and accounting is responsible for recording the contributions received by the accountability center. Information grouped by program is used as a basis for the future. Based on the information obtained in this study on implementation and measurement, it can be said that the implementation and measurement of the companies included in the sample in this study went very well. Here performance evaluation is carried out by comparing the implementation of the budget with the budget given. In this study, the performance assessment of companies included in the sample is good. During performance appraisal, managers monitor the performance of employees participating in the company's activities. Supervisors also check to reduce work report errors made by each part of the company.

3.2 Leadership Style

Based on information obtained from research, the management style of the ecosystem company PT Petrokimia Gresik is relatively good. Because it is believed to be able to carry out its leadership role well. This can be seen from respondents' answers regarding their leadership style. If often leading subordinates in their work, the leader often explains orders or instructions clearly to subordinates, the leader often invites his subordinates to meetings and the leader gives the opportunity to subordinates to express their ideas and ideas, the leader often directs subordinates in his work, managers often give clear instructions to their subordinates about what they should do and how subordinates should do their duties, delegate tasks to subordinates appropriately, often assigning clear responsibilities to subordinates, and the leader trusts his subordinates to be able to perform their duties well.

3.3 Managerial Performance

Based on information obtained from the survey results, the company's management performance in the PT Petrokimia Gresik ecosystem is very good. This is reflected in *value-for-money* performance evaluations, where managers very carefully invest in costs incurred and select suppliers that provide the lowest prices. So that all input resources are not wasted. Managers spend according to what has been budgeted before, so managers spend in company operations according to budget. These companies choose suppliers that provide the lowest prices and use the company's available resources as previously budgeted. In addition, an entity that is an organization, program or activity can produce a specific output with as few inputs as possible, or it can produce a maximum output with a certain input. The policymakers/stakeholders of PT Petrokimia Gresik ecosystem companies that invest and replace company assets always consider the company's benefits, and the company uses reasonable inputs for maximum performance. Likewise with companies in the PT Petrokimia Gresik ecosystem which is an organization, program or activity that can produce output in accordance with company goals. Where companies in the PT Petrokimia Gresik ecosystem always produce outputs that can meet the company's expected goals and every program or activity implemented always produces the company's expected income.

3.4 Result

a. The Effect of Management Control System on Managerial Performance

Table 2. Results of Simple Linear Regression Analysis Coefficients

	Model	Unstandardized Coefficients		Standard ized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.153	3.887		2.096	.050
	System Deployment Management Control	.213	.083	.511	2.524	.021

a. *Dependent Variable*: Managerial Performance

The regression model above was used to test the following statistical hypotheses:= 0 : there is no influence between the application of management control system and managerial performance.

Based on the results of a simple linear regression analysis in the table above, it can be seen that the value of constant (a) is 8.153 and the value of the regression coefficient (b) is 0.213. Based on these values, a simple linear regression model can be constructed with the following equation:

Y = 8,153+ 0,213X

Based on the calculation results in table 2 above, it is obtained that the value of the regression coefficient (b1) is 0.213 and the significance level is 0.021. Where the regression coefficient (b1) is greater than zero (0.213 > 0) and the significance level is smaller than 0.05 (0.021 < 0.05), then the alternative hypothesis (Ha1) is accepted and Ho is rejected. Based on testing this hypothesis, it can be concluded that there is an influence between the management control system on managerial performance.

This can be obtained from the coefficient of determination to show what percentage of variable variation in the application of management control systems that explains the variation in leadership performance variables. The following is a table of analysis of the coefficient of determination using statistical *software* SPSS 25.0 for Windows.

Tabel 3. Results of Coefficient Determination on first hypothesis model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.521a	.271	.220	2.896084

a. Predictors: (Constant), Management Control Systems

b. Dependent Variable: Managerial Performance

Based on table 3 above, the value of the coefficient of determination is obtained, R *Square* (R2) of 0.271 or 27.1%. So it can be concluded that the Management Control System affects Managerial Performance by 27.1%. While the remaining 72.9% (100% - 27.1%) was influenced by other factors that were not taken into account in this study.

This is in line with the opinion of (Traxler et al., 2020) who states that the management control system is a mechanism both formal and informal designed to create conditions that can increase the chances of achieving the desired output expectations by focusing on the goals to be achieved by the company and the desired behavior of participants, as well as a management control system that will reduce uncertainty and contribute to decision making where later will improve performance

Every individual in the organization, is required to grow, develop and increase their capacity in creating creative ideas or in carrying out tasks and individuals feel they have shared intelligence, where in carrying out a task that requires creativity, the organization can form a team, or have many alternative individual choices to carry out the task, rather than relying only on one individual to carry out the task.

The results of this study are also in line with research conducted by(van Helden & Reichard, 2019), which shows the results of research in the use of primary data, obtained answers to questions in interviews and direct conservation, resulting in the implementation of a management control system on employee performance is good because of the division of performance of each division and control from managers aimed at implementing employee performance well.

To be able to plan, implement and supervise employee performance activities in a company properly, it is appropriate for the company to implement a management control system as well as possible. In order for the control system to run in accordance with the established standards, management must first understand and understand the control system so that it can assist management in decision making (Barros & Ferreira, 2019) (Bracci et al., 2021).

This research is also in line with research conducted by (Ataro, 2020) (Lăzăroiu et al., 2020) (Pelz, 2019) The application of management control systems affects managerial performance. This shows that the more Sharia Commercial Banks in Bandung City implement a good management control system, it will improve the quality of managerial performance at Sharia Commercial Banks in Bandung City.

As the company grows, top management usually creates various areas of responsibility known as responsibility centers and assigns managers under them to handle those areas. Then, one of the factors to maintain the company, including evaluating the management control system where control is also one of the basic functions of management.

Management control system is a system used by management to influence members of the organization to implement organizational strategies and policies efficiently and effectively in order to achieve organizational goals.

The Effect of Leadership Style on Managerial Performance

Table 4. Results of Simple Linear Regression Analysis Coefficients

Model		Unstandardized Coefficients		Standard ized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.312	2.937		1.787	.040
	Leadership Style	.237	.071	.537	1.682	.011

a. *Dependent Variable*: Managerial Performance

The regression model above was used to test the following statistical hypotheses:= 0 : there is no influence between the application of leadership style and managerial performance.

Based on the results of a simple linear regression analysis in the table above, it can be seen that the value of constant (a) is 5.312 and the value of the regression coefficient (b) is 0.213. Based on these values, a simple linear regression model can be constructed with the following equation:

Y = 5,153+ 0,237X

Based on the calculation results in table 4 above, it is obtained that the value of the regression coefficient (b2) is 0.237 and the significance level is 0.011. Where the regression coefficient (b2) is greater than zero (0.237 > 0) and the significance level is smaller than 0.05 (0.021 < 0.05), then the alternative hypothesis (Ha1) is accepted and Ho is rejected. Based on testing this hypothesis, it can be concluded that there is an influence between the leadership style on managerial performance.

This can be obtained from the coefficient of determination to show what percentage of variable variation in the application of leadership style that explains the variation in managerial performance variables. The following is a table of analysis of the coefficient of determination using statistical *software* SPSS 25.0 for Windows.

Tabel 5. Results of Coefficient Determination on second hypothesis model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.427a	.187	.214	1.726163

c. Predictors: (Constant), Leadership Style

d. Dependent Variable: Managerial Performance

Based on table 3 above, the value of the coefficient of determination is obtained, R *Square* (R2) of 0.187 or 18.7%. So it can be concluded that the Leadership Style affects Managerial Performance by 18.7%. While the remaining 81.3% (100% - 18.7%) was influenced by other factors that were not taken into account in this study.

This research is in line with research conducted by leadership style affects managerial performance. Leadership style is the attitude and actions that the leader takes in dealing with subordinates. With the leadership style of a leader who is firm and wise can affect the progress of a company, because with such a leader will be respected by his subordinates and can provide motivation to his subordinates to be able to provide the best for the company. To become a good leader in the company, good cooperation between subordinates and leaders is needed, because with good cooperation between leaders and subordinates, it will be able to influence the company to develop better.

In addition to the management control process, leadership style also affects managerial performance. As research has been conducted by (macmillan, 2023) (Laswati & Nurleli, 2021)shows that leadership style has a significant influence simultaneously on managerial performance. Because variations in leadership styles can explain variations with increasing managerial performance. In line with research (CHUGH et al., 2017) (Laureani & Antony, 2019) explains that leadership style affects managerial performance. Further research strengthened by (Alblooshi et al., 2021) (Elsan Mansaray, 2019) (Ashsifa, 2020)shows that leadership style has a significant influence on managerial performance because the goal theory model of leadership style consists of leadership that is directive, participatory, supportive, and leadership oriented to one's performance and is able to influence, encourage, and mobilize work unit members to improve managerial performance. However, contrary to the results of research (Erliyanti et al., 2022) (Hernando et al., 2020) that leadership style does not have a significant effect on managerial performance (Jordans et al., 2020; macmillan, 2023; Palgrave, 2018).

4. CONCLUSION

The Management Control System in PT Petrokimia Gresik ecosystem companies is classified as very good. This happens because the company's program is the implementation of the strategy that has been set out in the strategic plan in accordance with the needs and development of the company, and the company's program supports the achievement of its goals and objectives. The budget is drawn up regularly and regularly, and the resulting program helps to implement the strategy that the company implements. The implementation of an activity must be guided by a predetermined budget. Managers and Assistant managers / Section heads check the performance of employees involved in company activities. Managerial performance in PT Petrokimia Gresik ecosystem companies has achieved excellent managerial performance. This happens because Managers and Assistant Managers / Section Heads to consider economical, efficient and effective aspects in running a business for the company. The limitations of the study this research was only conducted on a small number of companies at PT. Petrokimia Gresik. Therefore, in the future research it is hoped to add companies and variables that are in accordance with previous research.

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