

# The Effect of Profit Management and Good Corporate Governance Managerial Performance with The Quality of Management Accounting Information System as a Moderating Variabel at Pt. Indonesian Port (Persero) Regional 1

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## ABSTRACT

The purpose of this study is to test and analyze the effect of Earnings Management and Good Corporate Governance on managerial performance with the Quality of Management Accounting Information Systems as a moderating variable at PT Indonesian Port (Persero) Regional I. The approach used in this study is an associative approach. The population in this study were all employees of PT Indonesian Port (Persero) Regional I. The data collection technique in this study used observation and questionnaire techniques. The data analysis technique in this study used a quantitative approach using statistical analysis using the Auter Model Analysis test, Inner Model Analysis, and Hypothesis Testing. Data processing in this study used the PLS (Partial Least Square) software program. The results of this study prove that Earnings Management directly has a significant effect on managerial performance. Good Corporate Governance has a significant effect on managerial performance with the Quality of Management Accounting Information Systems as a Moderating Variable at PT Indonesian Port (Persero) Regional I.

**Keywords:** Profit Management, Good Corporate Governance, Managerial Performance And Quality Of Management Accounting Information Systems

## INTRODUCTION

All exercises inside the company endeavor to realize planned goals. Execution requires directors to operate viably and productively and requires strategies to serve as rules for organizational accomplishments. To attain this objective, the company must make strides its trade operational execution. Subsidizing choices for the trade world must be made carefully, since each financing arrangement has diverse budgetary suggestions. In general company execution is decided by the execution of each person included in commerce exercises. The execution of a company is decided by how well its directors carry out their obligations. An organization is said to be compelling in the event that it succeeds in accomplishing its objectives (Zulia Hanum, 2021). Subsequently, it is imperative to assess chief execution occasionally and in a arranged way. The reason of assessing a manager's execution is to discover out and degree the degree of the manager's qualities and shortcomings, as well as degree how distant a specific execution position veers off from the company's anticipated benchmarks (Aritonang et al., 2021). Authority execution is the work comes about accomplished by somebody in a administrative position. Authority execution in an organization is exceptionally imperative since great authority execution can make a competitive advantage for the organization (Ardila et al., 2019). Authority execution is one calculate that can increment organizational effectiveness. Basically, leadership execution could be a prepare of administration exercises that begins with setting goals/targets and closes with assessment.

Execution may be a degree of how compelling and proficient directors are and how well they are able to set and accomplish organizational objectives. Supervisors require data back to bolster their exercises (Gulo, 2022). Ordinarily, the plan of administration bookkeeping data frameworks has been based on inner money related data based on past information, but with the expanding number of issue fathoming assignments confronted by directors, the plan of administration bookkeeping data frameworks has been based on money related data. Information as well as non-financial information for information outside (Hayati & Yulistia, 2023). Administration bookkeeping data frameworks are utilized not as it were by inside supervisors of a company, but moreover by other parties who require bookkeeping data, such as shareholders, banks, government authorities and assess temporary workers. Based on directors' perspectives as decision-makers, data is considered valuable when it reflects four essential attributes: wide-ranging scope, timely availability, comprehensive consolidation, and seamless unification (Nainggolan, 2015). The administration bookkeeping data framework is an organizational component or subsystem that's mindful for making and planning budgetary data (Febriaty, 2019).

Data frameworks can more often than not be operated without using a computer. Be that as it may, the nearness of computers that handle human assignments within the system plays an vital part in the smooth operation of the framework to ensure that information needed by executives is delivered swiftly and punctually (Mardia et al., 2021).

Profit administration could be a execution figure for managers. Profit is imperative data for anybody curious about a company. Assessment of a company's execution reflects the company's benefit. Benefit is frequently utilized in choice making by outside and inner parties, as a premise for deciding rewards, stipend, execution benchmarks and operational execution, as well as as a premise for deciding charges (Astuti & Dewi, 2019). Directors are persuaded to culminate their money related reports by appearing prevalent execution in making greatest esteem or benefits for the company, so supervisors select bookkeeping strategies that can give superior benefit data (Hani, 2015).

Benefit administration exercises are regularly carried out by huge companies with the point of creating benefits for the company and the directors themselves. Since this inspiration causes managers to do different things to attain what they need. Supervisors attempt to require advantage of openings from different exercises and occasions to carry out inner profit administration exercises (Parlindungan, 2022). The degree of victory of a company as it were depends on the comes about of its operations, administration bookkeeping data frameworks, and benefit administration instead of Great Corporate Administration. Company liquidation, distortion of money related reports, review blunders in budgetary reports, and bookkeeping embarrassments are not only caused by reviewers but moreover due to disregard of Great Corporate Administration and financial building in company administration. Since it's around detailing. Common company exercises monetary announcing.

## **LITERATURE REVIEW**

### **1. Understanding Administrative Execution**

Execution evaluations ought to be carried out as well as conceivable so that they can give benefits for the complete organization. In expansion, execution evaluations can distinguish the real state of worker execution, so that it can offer assistance progress the quality of choice making (Muliani et al., 2021). Concurring to (Kontesa, 2022), authority execution is the capacity or work accomplishment accomplished by representatives or bunches in an organization in satisfying their capacities, obligations and obligations in carrying out company operations.

Concurring to (Rumapea et al., 2018), administration execution alludes to the level of execution in implementing activities, programs or strategies employed to achieve an organization's aims, targets, core mission, and overarching vision. Concurring to (Afriza & Fitriah, 2021), administrative execution alludes to supervisors not as it were applying their abilities and abilities, but too giving execution through the endeavors of a few other individuals inside their scope.

### **2. Understanding the Quality of Administration Bookkeeping Data Frameworks**

Concurring to (Hansen & Mowen, 2019), a administration bookkeeping data framework is an data framework that produces yield utilizing input and different forms required to realize trade objectives. Administration bookkeeping data frameworks are not bound by formal guidelines that portray the structure of earnings and spending patterns, with flexible criteria aligned to the objectives the management seeks to accomplish.

Concurring to (Astuty, 2015), data frameworks in administration are portion of data frameworks that degree, prepare and report administration data which makes a difference in choice making to encourage quality data.

Agreeing to (Animah et al., 2021), administration bookkeeping data frameworks are one of the variables that impact administration execution. Administration accounting information systems give suitable data to administration. Administration data may be a item of the administration bookkeeping framework and capacities to foresee the comes about of different elective activities taken in different exercises such as arranging, checking and decision making.

### **3. Understanding Benefit Administration**

Agreeing to (Astari et al., 2021), profit administration could be a administration activity pointed at maximizing, minimizing or smoothing a company's benefits with the point of making the company's monetary reports see great.

Concurring to (Saragih, 2012) To form investment decisions, imminent financial specialists have to be assess an enterprise evaluated by its capacity to generate overall gains or surplus value, so that they anticipate the company to create a high rate of return.

Concurring to (Fahmi & Prayoga, 2018), profit management is the method of taking certain ponder steps inside by and large acknowledged bookkeeping standards to attain the required level of detailed benefits.

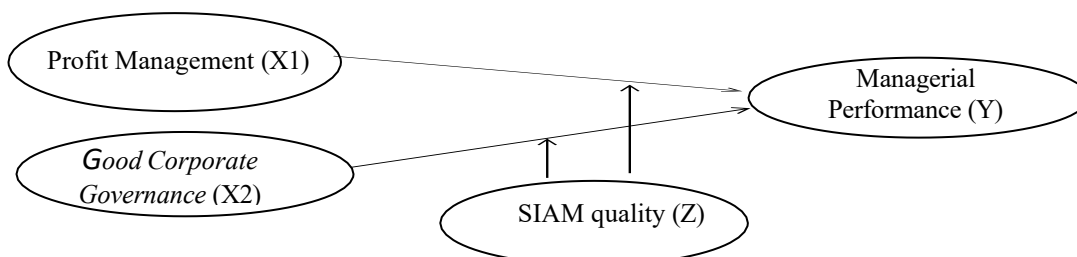
#### 4. Understanding Great Corporate Administration

Concurring to (Alpi, 2019), Great Corporate Administration may be a principle that guides and directs companies to attain a adjust between company control and specialist, particularly in guaranteeing responsibility to shareholders.

Concurring to (Ardila & Fadhila, 2018), great corporate administration controls the network of interactions among investors, management, creditors, state authorities, employee delegates, and various internal and external stakeholders with respect to their rights and commitments, specifically a framework that regulates and controls company. And concurring to (Zurriah, 2017), great corporate administration could be a concept that moves forward company performance by monitoring administration execution and guaranteeing administration responsibility to partners based on the administrative system. Great Corporate Administration may be a framework for managing and controlling the trade exercises of a company. Great Corporate Administration directs the dissemination of obligations, rights and duties of parties who have an intrigued within the survival of a company, counting shareholders, board of chiefs, administration and all partners (Sari et al., 2022).

#### 5. Conceptual System

The conceptual system in this investigate can be seen from the picture underneath:



**Figure 1. Conceptual Framework**

#### RESEARCH METHOD

The inquire about approach utilized in this inquire about is an affiliated approach. Agreeing to (Sugiyono, 2019), affiliated investigate is "inquire about that points to uncover the relationship between two or more factors". The operational definition is how a variable is measured in a ponder to decide whether it is nice or terrible. In this investigate, the subordinate variable is administrative execution, and the free factors are administration bookkeeping data framework, profit management, Good Corporate Administration. A population refers to a general group of entities or individuals defined by specific traits and quantities, as determined by researchers for observation and inference purposes (Azuar et al., 2015). A test could be a parcel of the populace taken for investigate purposes, the comes about of which can speak to the populace as a entire. Subsequently, tests can be decided and exchanged to a populace to be inspected and studied utilizing certain procedures or strategies (Hendrayadi, 2015). In this investigate the creator contracted the population by calculating the test estimate utilizing the Slovin strategy concurring to (Suntoyo, 2013). This information will be analyzed employing a quantitative approach utilizing factual examination, specifically fractional slightest squares – basic equestion show (PLSSEM) which points to carry out way investigation with idle factors. This examination is regularly alluded to as the moment era of multivariate examination (Ghozali & Latan, 2015). In hypothesis testing, theoretical

evaluation can be conducted by examining both the t-statistic value and the probability (p-value). To assess the hypothesis using statistical parameters, a significance level (alpha) of 5% is commonly applied, where a t-statistic greater than 1.96 indicates that the alternative hypothesis ( $H_a$ ) is accepted, and the null hypothesis ( $H_0$ ) is rejected. Conversely, when using the p-value approach,  $H_a$  is accepted if the p-value is less than 0.05. Testing the inner or structural model involves evaluating the relationships among latent constructs. This structural model encompasses internal linkages, theoretical frameworks, and constructs that illustrate associations among latent variables grounded in theoretical assumptions. The assessment of the internal model is performed through the analysis of R-squared, Q-squared, and path coefficient values. These metrics provide insight into the extent to which the dependent latent variable is influenced by the independent latent variable. Additionally, a significance test is conducted to determine the statistical relevance of the relationship or influence between variables.

## RESULTS

### Information Investigation Comes about

Information investigation in this consider utilized the Auxiliary Condition Show Fractional Slightest Square. As an alternative to covariance-based SEM, the variance-based or component-based approach using PLS focuses more on predictive modeling rather than testing causal or theoretical frameworks. This analysis-oriented method emphasizes prediction over theory validation (Ghozali & Latan, 2015). PLS could be a capable investigation strategy since it isn't based on numerous presumptions and the information does not have to be have a multivariate typical dispersion (markers with categorical, ordinal, interim and proportion scales can be utilized within the same demonstrate). The taking after are the comes about of the structural demonstrate shaped from the issue definition:

#### 1. Estimation Demonstrate Examination (External Demonstrate)

The estimation demonstrate examination (external demonstrate) points to assess the develop factors considered, the legitimacy (exactness) and unwavering quality of a variable.

#### 2. Develop Unwavering quality And Legitimacy

Inside consistency investigation may be a shape of unwavering quality utilized to evaluate the consistency of comes about over things on the same test. In this context, a construct is considered reliable when its composite reliability score exceeds the threshold of 0.600.

**Table 1. Validity and Reliability**

	onbach's Alpha	rho_A	Composite Reliability	AVE
Moderation Effect 1	1,000	1,000	1,000	1,000
Moderation Effect 2	1,000	1,000	1,000	1,000
X1. Profit Management	0,972	0,978	0,976	0,805
X2. Good Corporate Governance	0,978	0,982	0,981	0,836
Y. Managerial Performance	0,971	0,973	0,975	0,764
Z. Quality of Management Accounting Information Systems	0,954	0,963	0,962	0,762

Source: SEM PLS (2024)

#### 3. Focalized Legitimacy

Focalized legitimacy is utilized to see the degree to which a estimation connects emphatically with elective estimations of the same develop. To see whether an marker of a develop variable is substantial or not, see at the external stacking esteem. In the

event that the external stacking esteem is more prominent than (0.7) at that point an pointer is substantial (Hair Jr et al., 2017).

**Table 2. Convergent Validity**

	Moderation Effect 1	Moderation Effect 2	X1. Profit Management	X2. Good Corporate Governance	Y. Managerial Performance	Z. Quality of Management Accounting Information Systems
X1. Profit Management * Z. Quality of Management Accounting Information System	1,827					
X1.1			0,706			
X1.10			0,799			
X1.2			0,835			
X1.3			0,917			
X1.4			0,910			
X1.5			0,972			
X1.6			0,967			
X1.7			0,972			
X1.8			0,930			
X1.9			0,926			
X2. Good Corporate Governance * Z. Quality of Management Accounting Information Systems		1,730				
X2.1				0,864		
X2.10				0,954		
X2.2				0,799		
X2.3				0,969		
X2.4				0,954		
X2.5				0,927		
X2.6				0,813		
X2.7				0,945		
X2.8				0,933		
X2.9				0,964		
Y.1					0,804	
Y.10					0,909	
Y.11					0,730	
Y.12					0,791	

Y.2					0,913	
Y.3					0,909	
Y.4					0,937	
Y.5					0,936	
Y.6					0,883	
Y.7					0,940	
Y.8					0,917	
Y.9					0,788	
Z.1						0,718
Z.2						0,888
Z.3						0,953
Z.4						0,933
Z.5						0,936
Z.6						0,880
Z.7						0,857
Z.8						0,799

Source: SEM PLS (2024)

#### 4. Discriminant Legitimacy

Discriminant legitimacy points to determine if a measurement item of a latent construct is meaningful, this is done by checking whether the HTMT falls below 0.90; if so, the construct is considered to have satisfactory discriminant validity (Hair Jr et al., 2017).

**Table 3. Heterotrait - Monotrait Ratio Of Corelation (HTMT)**

	Moderation Effect 1	Moderation Effect 2	X1. Profit Management	X2. Good Corporate Governance	Y. Managerial Performance	Z. Quality of Management Accounting Information Systems
Moderation Effect 1						
Moderation Effect 2	0,834					
X1 Profit Management	0,663	0,503				
X2. Good Corporate Governance	0,467	0,508	0,839			
Y. Managerial Performance	0,402	0,566	0,726	0,871		
Z. Quality of Management Accounting Information Systems	0,739	0,631	0,822	0,611	0,471	

Source: SEM PLS (2024)

#### 5. Coefficient of Assurance (R Square)

The Coefficient of Assurance (R Square) is used to measure the accuracy of predictions for a given variable. Put differently, it evaluates the extent to which changes in the value of the dependent variable are explained by changes in the value of the independent variable in a linear relationship.

Table 4. Coefficient of Determination

	R Square	Adjusted R Square
Y. Managerial Performance	0,837	0,819

Source: SEM PLS (2024)

Within the table over, the comes about appear that the impact of Benefit Administration and Great Corporate Administration with the Quality of the Administration Bookkeeping Data Framework on Administrative Execution is 0.837, meaning that it indicates that the variety within the Y value can be clarified by the variety within the X1, X2 and Z values of 83.7% or in other words that the demonstrate is considerable (great), and 16.3% is affected by other factors.

## 6. F Square

The F-squared analysis was conducted to evaluate the adequacy of the model using effect size values at thresholds of 0.02, 0.15, and 0.35, which indicate whether the latent variable indicators exert a weak, moderate, or large effect within the structural model (Ghozali & Latan, 2015).

Table 5. F Square

	Moderation Effect 1	Moderation Effect 2	X1. Profit Management	X2. Good Corporate Governance	Y. Managerial Performance	Z. Quality of Management Accounting Information Systems
Moderation Effect 1					0,324	
Moderation Effect 2					0,600	
X1. Profit Management					0,303	
X2. Good Corporate Governance					0,274	
Y. Managerial Performance						
Z. Quality of Management Accounting Information Systems					0,159	

Source: SEM PLS (2024)

## 7. Theory Testing

Theory testing points to demonstrate speculations around the impact of a variable on other factors, specifically:

1. On the off chance that the way coefficient esteem is positive, it demonstrates that an increment within the esteem of one variable is followed by an increment within the esteem of another variable.
2. In the event that the way coefficient esteem is negative, it shows that an increment in one variable is taken after by a diminish within the esteem of another variable.

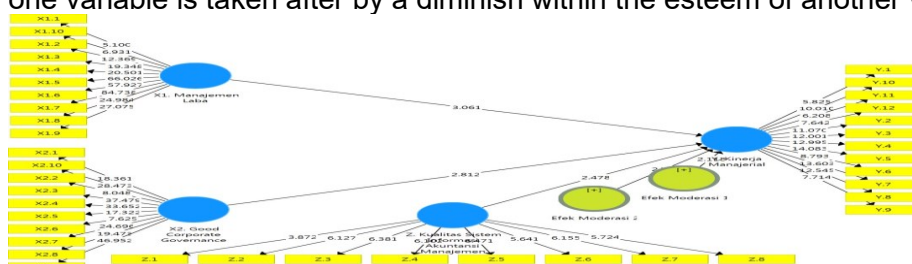


Figure 2. Hypothesis Testing

Table 6. Hypothesis Testing

	Original Sample (O)	Mean Sample (M)	STDEV	O/STDEV	P Values
<b>Moderation Effect 1 -&gt; Y. Managerial Performance</b>	0,309	0,281	0,146	2,118	<b>0,035</b>
<b>Moderation Effect 2 -&gt; Y. Managerial Performance</b>	-0,401	-0,348	0,148	2,709	<b>0,005</b>
<b>X1. Profit Management -&gt; Y. Managerial Performance</b>	0,605	0,591	0,198	3,061	<b>0,002</b>
<b>X2. Good Corporate Governance - &gt; Y. Managerial Performance</b>	0,446	0,431	0,159	2,812	<b>0,005</b>

Source: SEM PLS (2024)

## DISCUSSION

### 1. The Influence of Earnings Management on Managerial Performance

The study's findings indicate that earnings management significantly affects business performance, with the profit management path coefficient on the managerial performance variable being 0.605 (positive) and the P value being  $0.002 < 0.05$ . Because effective leadership can give a company a competitive edge, leadership performance is crucial in an organization (Alpi & Donggoran, 2022). The management of personal interests through intervention or interference in the financial report preparation process with the goal of optimizing profits is known as profit management. According to this definition, management's prudent decision to optimize profits is known as earnings management. By selecting accounting procedures and guidelines to boost or reduce profits, managers control earnings. Earnings from future periods are transferred to the current period when management raises them, and earnings are decreased when management lowers them. By shifting the profits from the current period to a later one (Nainggolan & Zulfikri, 2020).

### 2. The Influence of Good Corporate Governance on Managerial Performance

The study's findings indicate that good corporate governance significantly affects business success, with a positive path coefficient of 0.446 and a P value of  $0.005 < 0.05$ . Because accounting standards offer a variety of alternative options, accounting as a technological discipline offers chances and innovations for company accountants to select from a variety of alternative accounting procedures that can be applied in company accounting practices. Thus, creative accounting refers to interpretations that enable accountants to profit from situations that are not subject to accounting norms or to exploit accountants by concealing particular transactions. These problems show how important it is to follow good corporate governance guidelines, practice innovative accounting, and enhance investor relations.

### 3. The Influence of Earnings Management on Managerial Performance with the Quality of Management Accounting Information Systems as a Moderating Variable.

The study's findings showed that the relationship between earnings management factors and business performance is significantly impacted by the quality of the management accounting information system, with a 0.309 (positive) outcome and a P value of  $0.035 < 0.05$ . Therefore, the effect of earnings management on managerial performance variables is moderated by the caliber of the management accounting information system. The ability of management to perform management functions is referred to as management performance. Since this is a business activity, decisions must continually be made (Yazid, 2012). The outcome of a manager's routine actions based on preset

goals and defined criteria is the manager's performance. Indicators including planning, research, coordination, assessment, monitoring, and personnel placement are necessary to attain good management performance (Aritonang et al., 2021).

**Administration** Since planning and management can be challenging in such circumstances, high profits are acknowledged as a crucial component. Planning is challenging under uncertain operating conditions since it is impossible to forecast what will happen in the future. This implies that a company's business performance will deteriorate the more it strengthens earnings management. According to (Merna, 2020), successful firms consistently adjust to and proactively modify their surroundings. Profits must be efficiently managed by organizations. Adapting to changes in the environment and aligning the company with its needs is the first of two fundamental tactics for managing high profits.

Planning is challenging under uncertain operating conditions since it is impossible to forecast what will happen in the future. When it comes to earnings management, people are limited in their capacity to identify when decisions are successful or unsuccessful. The degree of profits management decreases with increasing predictive skill (Aritonang et al., 2021). Businesses can enhance management performance with the use of a suitable management accounting information system. An information system called SIAM gathers, analyzes, saves, and provides users with operational and financial data. To assist managers in organizing, planning, directing, and making decisions for their enterprises, businesses create management accounting information systems (Mawaddah & Jumaidi, 2021).

#### **4. The Effect of Management Control on Managerial Performance with the Quality of Management Accounting Information Systems as a Moderating Variable**

The study's findings showed that the relationship between business management factors and business performance is significantly impacted by the quality of the management accounting information system, with a P value of  $0.007 < 0.05$  and a  $-0.401$  (negative) outcome. Therefore, the impact of business control on company performance variables is moderated by the quality of the management accounting information system. It is impossible to separate the corporate governance structure and internal control from achieving superior company goals. In order to achieve strong corporate governance, company auditors are crucial members of the organization. One of the most crucial components of implementing the principles of good corporate governance is the internal monitoring function performed by internal audit. In addition, internal audit plays a crucial strategic role in supporting management's endeavors to integrate Good Corporate Governance into its operations. Agency theory, which clarifies that there is a conflict of interest between management and shareholders as agents and actors, lends support to this. A system of business regulation and management that generates value for all stakeholders is known as good corporate governance (Arifudin et al., 2020). By putting in place measures for good corporate governance, one may keep an eye on how business operations are going, including how prudently management submits financial reports. As a result, our financial reports must provide accurate and trustworthy information so that stakeholders can use it to inform their decisions.

Openness (transparency), accountability to the bank (accountability), objectivity, and independence from pressure from all stakeholders in decision-making are all components of good corporate governance. Using the values of justice and equality, represent the interests of all parties involved. Every stakeholder in a firm participates in the implementation of good corporate governance. The primary figure is the company's senior leader, who establishes policies and has the power to carry them out (Ammy, 2016).

## CONCLUSION

Based on the findings of the research and discussion above, the following conclusions can be made. Earnings management exerts a significant effect on business results. Good Corporate Governance influences business results, and the quality of management accounting information systems lessens the effect of earnings management on outcomes such as business results and the quality of information systems. Management accounting moderates the effect of Good Corporate Governance on the operational performance of PT Indonesian Port (Persero) Region I.

## LIMITATION (OPTIONAL)

Limitations in this study, there are numerous constraints that researcher must consider in addition, namely: Managerial performance as measured by its ability has not yet reached the target and is not yet effective. This can be seen from management's ability to achieve the income target that has been set has not been achieved. The criteria for a good Management Accounting Information System have not been met. As a result, there was a decrease in profits at PT. Pelabuhan Indonesia (Persero) Regional I. Still weak implementation of Good Corporate Governance

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## DECLARATION OF CONFLICTING INTERESTS

The author has no conflict of interest in writing this article.

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