



Use of Management Accounting Information Systems in Decision Making Case Study

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Abstract

This research aims to determine the usefulness of management accounting information systems in decision making in the PT PLN (Persero) UP3 North Makassar case study. Judging from the type of data, the research approach used in this research is a qualitative approach. The informants who were the data sources were the North Makassar UP3 Manager, Finance and Accounting Team Leader, and Administrative and General Staff. The results of the research are that PT PLN (Persero) UP3 North Makassar uses a management accounting information system in the form of an ERP (Enterprise Resource Planning) application which functions to provide information to each section so that it can be taken into consideration in decision making by managers of PT PLN (Persero) UP3 Makassar North.

Introduction

One of the important roles of a management accounting information system is to provide information to the right people in the right way and at the right time. Information plays a role in increasing management's ability to understand the state of the surrounding environment and identify relevant activities. Letje Nazarrudin in Adriani (2018). In fact, even in the smallest organizations, such as individuals and families, Hajering (2021). Management accounting information systems are systems intended to assist management in carrying out its functions for efficiency in allocating resources within the framework of company goals. The management accounting system here is a normal system and procedure that uses information to maintain or provide alternatives for planning, controlling, decision making and increasing managers' understanding of the real world and being able to identify relevant activities (Zainuddin Iba, 2012). PLN needs to use a good management accounting information system in making decisions in its operational activities. The PLN office is sometimes late in receiving information regarding consumer service needs, thus affecting the company's performance in decision making. Delays in decision making are caused by third parties, namely government agencies. PLN certainly needs to anticipate this if there is a delay in information received from third parties, resulting in delays in decision making.

Review of Literature

A management accounting information system is an information system that produces output using input and various processes needed to meet management objectives (Sabijono, 2015). Duward A.k Panjaitan in Tjan, et al (2021) The accounting information system is an organizational control mechanism and is an effective tool in providing useful information to predict the possible consequences of the activities carried out.

Hansen and Mowen (2009) define a management accounting information system (SIAM) as a process described by activities, such as collecting, measuring, storing, analyzing, reporting and managing information. An information system that produces output by using inputs and various

processes necessary to meet management objectives, where a management accounting information system (SIAM) is not linked by a formal criterion that describes the nature of the input or output process. The success achieved by a company in achieving its goals is very dependent on the performance of managers, and management accounting information systems can be a means of liaison, control, evaluation and reporting for managers to achieve good managerial performance (Febrianti and Fitri, 2019). Management accounting information systems help management identify problems, resolve problems, and evaluate performance. Management accounting information is needed and used in all areas of management, including planning, controlling and decision making (Nainggolan, 2015).

Adriani (2018) suggests that a management accounting information system (SIAM) is an information system that collects operational and financial data, processes it, stores it and reports it to users. One of the products produced by a management accounting information system is management accounting information such as expenses incurred in operational departments, calculations of production costs, services and activities. Every decision-making process always produces a final choice. The output can be an action (action) or an opinion regarding the choice. Decision is a problem tracing process that starts from the background of the problem, identifying the problem to forming conclusions or recommendations (Fahmi, 2011). The Big Dictionary of Science defines decision making as selecting decisions or policies based on certain criteria. This process includes two or more alternatives because if there was only one alternative there would not be a decision to be taken (Save, 2006).

Terry (2000) defines decision making as choosing a particular alternative behavior (behavior) from two or more existing alternatives. Meanwhile, Siagian in Adriani (2018) defines decision making as a systematic approach to the nature of the alternatives faced and taking action which according to calculations is the quickest action. Meanwhile, James A. F. Stoner in Hasan (2002) states that decision making is a process used to choose an action as a way of solving problems. Horold and Cyril O'Donnell stated that decision making is a choice between alternatives regarding a way of acting, which is the essence of planning, a plan cannot be said to not exist if there is no decision, a reliable source, guidance or reputation that has been created and P. Siagian defines decision making as a systematic approach to a problem, collecting facts and data, careful research on alternatives and actions.

Data Analysis

In accordance with the research method, the data analysis technique used by researchers in this research uses qualitative data analysis. Qualitative data analysis is an analysis of data obtained based on research reasoning abilities in connecting facts and information data. Qualitative data analysis techniques are carried out by organizing data, describing it into units, synthesizing it, arranging it into patterns, choosing what is important and what will be studied and drawing up conclusions that can be shared with others (Sugiyono, 2012). The analytical tools in this qualitative research are narrative and conceptual. According to Chase (2003), narrative narrative is 'investigates the stories people tell about their experiences, and uses those stories as the primary focus of analysis'.

Result and Discussion

Informant Identity

In this research, the informants were parties who held positions at PT PLN UP3 North Makassar. Interviews were conducted with people who understood the related titles to be used as information in this research, as many as 3 people were interviewed. In this case the

researcher formulates the informant's identity into three parts, each of which is described as follows:

Informant Identity Based on Gender

It can be seen how the gender of the informants at PT PLN Persero UP3 North Makassar where the researchers grouped them into two parts. The results of the informant's gender identity can be seen in the following table:

Table 1. Informant Identity Based on Gender

No	Gender	Frequency	%
1	Man	2	66,7
2	Woman	1	33,3
	Amount	3	100

Informant Identity Based on Age

Here you can see how the age level of informants varies at PT PLN Persero UP3 North Makassar where the researchers grouped them into two sections with an age range between 31-40 years and 41-55 years. The results of the informant's age identity can be seen in the following table:

Table 2. Informant Identity Based on Age

No	Age	Frequency	(%)
1	31 – 40	2	66,7
2	41 – 55	1	33,3
	Amount	3	100

Based on the table above, it can be seen that there is 1 informant with an age range of 41 – 55 years while there are 2 people with an age range of 31 – 40 years.

Data Analysis

PT PLN (Persero) UP3 North Makassar has an information system supported by information technology. This system is designed to assist the company's activities. They use an ERP (Enterprise Resource Planning) application, which is a type of integrated software to manage various aspects of company operations, such as finance, human resources, inventory, etc. By using the ERP application, PT PLN (Persero) UP3 North Makassar can optimize their business processes and increase operational efficiency. The ERP application used by PT PLN (Persero) UP3 North Makassar is focused on completing various business or business processes with the various parties involved. These parties include customers, suppliers, partners and employees, all of whom are stakeholders in the company.

Thus, ERP applications are used to facilitate interaction and exchange of information between the company and its stakeholders, thereby enabling resource management and company operations to run more efficiently and effectively. In each unit, there is a Sim Card system as a secondary application before the data is input into the ERP system. This means that data or information is first processed or collected via the Sim Card application before being input into the ERP system. The use of this secondary application may aim to facilitate data collection directly in the field before the data is integrated into the ERP system.

With connections between units and the use of secondary applications, every activity that occurs in the UP3 and ULP units is known to the head office through the ERP system. This

means that central management has visibility and control over the activities occurring in each unit, allowing them to make more informed and efficient decisions. Every application used by every application used by the company has the aim of improving the company's performance by making it more effective and efficient. These applications are not only used to provide information, but also to assist in processing that information. Thus, the use of these applications within the company aims to optimize business processes and improve the use of relevant information with the aim of improving overall company performance. PT PLN (Persero) UP3 North Makassar is a large company owned by the Government, so as a State-Owned Enterprise (BUMN), they have a need for an information system that can improve company performance. This company chose to use an information technology-based information system, namely the ERP (Enterprise Resource Planning) application.

The ERP concept is considered to work well if it is supported by a good set of applications and computer infrastructure, both in terms of software and hardware. This is because ERP requires a strong technological infrastructure to manage company data and information easily and in an integrated manner. By using ERP applications and adequate computer infrastructure, PT PLN (Persero) UP3 North Makassar can manage company data and information more efficiently and integrated. This helps improve overall company performance, as well as supports better and more informed decision making. The concept and importance of customer relationship management (CRM) in an organization. CRM is an application used to explore markets and customer potential using an integrated information system. The goal is to plan, schedule, and control pre-sales and post-sales activities. The scope of CRM covers all aspects related to potential and current customers. This includes call centers, sales force, marketing, technical support and field service.

By implementing CRM well, an organization can increase customer satisfaction, strengthen customer relationships, and gain deeper insight into customer needs and preferences, which in turn can help improve overall business performance and growth. Every piece of information that is prepared is discussed in a company work meeting and when it has been completed in preparing the company, this is submitted to the head office for evaluation of each piece of performance information that has been compiled and the evaluation has been carried out, then the manager makes a decision, from which the decision is entered into the system. ERP and carry out its activities based on the decision of the manager of PT PLN (Persero) UP3 North Makassar. The decision-making process always results in a final choice. The output can be an action (action) or an opinion regarding the choice.

Irham Fahmi (2011) stated that a decision is a problem tracing process that starts from the background of the problem, identifying the problem until the formation of conclusions or recommendations and by Tata Sutabri (2005) stated that the purpose of decision making is to overcome or solve the problem in question so that efforts to achieve the goal intended can be implemented properly and effectively. Siagian (2003), decision making is a systematic approach to the nature of the alternatives faced and taking action that according to calculations is the quickest action.

Conclusion

PT PLN (Persero) UP3 North Makassar has used a management accounting information system through an ERP application system which is an application of information technology used in company activities. The use of the management accounting information system (SIAM) which is based on information submitted by the heads of unit divisions in decision making by the director of PT PLN (Persero) UP3 North Makassar.

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