

**The Impact of Manager's Knowledge Towards  
Manager's Style in Using Management Accounting  
Information and Activity-based Management  
(Study in General Hospitals in Yogyakarta and Central  
Java)**

— *Review of* —  
**Integrative  
Business &  
Economics**  
— *Research* —

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**ABSTRACT**

Health is one of the basic requirements to improve the nation's competitive advantage. Hospital management plays an important role in the creation of healthy society. Though hospital is a non-profit organization in its nature, it has to be professionally managed. In so doing, adequate managerial accounting information system is a vital support. Manager's knowledge on managerial accounting has significant impact on his/her style in using management accounting information system. Interactive manager's style in using management accounting information will direct the development of adequate management accounting information system. Hospital is an organization with highly diversified products. For that reason, activity-based management deemed fit for hospital. This research surveyed 68 hospitals in Jogjakarta Special Region and Central Java to investigate the significant impact of manager's management accounting knowledge on managers' style in using management accounting information. It then investigated the impact of manager's style on the existence of activity-based management in those hospitals. This research employed Partial Least Square (PLS) to study the impact of manager's knowledge on manager's style in using management accounting information and the impact of this style on the readiness of implementing activity-based management. It also used Mann-Whitney test for assessing whether the distribution of those variables has equal values in private and public hospitals. This research found significant impact of managers' knowledge on manager's style in using management accounting information and significant impact of this style on the availability of activity based management implementation. This research also found no significant differences in the distribution of those variables between private and public hospitals.

**Keywords:** manager's knowledge in management accounting information system, manager's style in using management accounting information system, activity-based management

## I. INTRODUCTION

Management accounting information system is needed by management teams in implementing management process and management control. Management accounting information system adequacy for an organization is determined by managers' capability and competency in identifying the management accounting information system needed by the organization.

Hospital is an organization with highly diversified products. It has different characteristics compared to that of a manufacturing company. A hospital is not solely profit-oriented. In addition, various types of raw materials, production process and outputs make a hospital an organization with unique characteristics (Aditama, 2003). Some references state that the design of a suitable management accounting information system for a hospital's organization is an activity-based management system. (Baker, 1998; Chan, 1993 and Devine, Ealy & O'Clock, 2008).

The objectives of this research is to find out empirical evidences about the impact of managers' knowledge towards managers' style in using management accounting information system, and, how it influences the availability of an adequate management accounting information system. Furthermore this research in intended to find out whether any differences between private and own-sate hospitals in the variables of the research. The objects of this research is hospital organizations. Therefore, the term adequate management accounting information system refers to the term activity-based management.

## II. LITERATURE REVIEW

According to Hansen & Mowen (2008), a management accounting information system has three main objectives , which is to provide information to managers for: (1) costing out products and services accurately (2) planning, control, evaluation and continuous improvement and (3) decision making (Hansen & Mowen, 2008). As it is designed for managerial interests, the management accounting information system should be tailor-made, with an extensive scope and consider financial as well as non-financial information and be aligned with the organizational need, characteristics and environment (Mia & Chenhall, 1984)

Some references state that the suitable management accounting information system design for a hospital is activity-based management (Baker, 1998; Chan, 1993 and Devine, Ealy & O'Clock,2008). Some activity-based management researches have been conducted, but most of them deal with activity-based costing implementation, particularl. (Yerely, 2009; Kaicuba & Siegel, 2009; Kuchta & Zabek,2011). Those researches found that activity-based costing as part of activity-based management could be implemented in the hospital.

Several researches have been conducted to relate manager's knowledge to the manager's behaviour and decision making (Chase & Simon, 1973, and Muñoz, 1998). Several other researches try to relate manager's knowledge of management accounting information system to management control style (Abernathy & Brownell, 1999, Naranjo & Hartmann, 2006). Manager could use diagnostic style or interactive style in using management accounting information system (Abernathy & Brownell, 1999; Naranjo & Hartmann, 2006). The interactive use of management accounting information is the use of management accounting information by the manager in the course of the process of planning, control, and decision making, which leads to strategic management. The use of management accounting information which leads to strategic management means that management accounting information can be used as a learning tool, improving the organization's behavior, aid in problem solving in the organization and leads to continuous improvement. The manager who uses the interactive style in using of management accounting information perceives that management accounting information comprises financial and non-financial information. (Fisher, 1992; Simon, 1995; Chenhall, 2003; Naranjo & Hartmann, 2006)

The diagnostic style of using management accounting information is the use of management accounting information by the managers to the extent of the purpose of budgeting and evaluation of budget attainment. The focus of diagnostic style is limited to concordance between realization and budget, it does not yet conform the use of management accounting information with strategic organization purposes. Thus the manager who uses management accounting information in diagnostic style perceives that management accounting information is limited to information which are of financial nature only. (Abernathy & Brownells, 1999)

Managers who use management accounting information in diagnostic style would only use it for budgeting purposes and budget-based performance evaluation, while managers with interactive style would use it as a strategic management and organization problem solving tools. Prior researches stated that there was a link between managerial professionalism, measured through indicators of background of education and managerial experience, and strategic management application measured through strategy choice characteristics.

### **III. METHOD**

The unit of analysis of the research is a hospital. The research surveyed 68 hospitals, in Yogyakarta and Central Java. The respondents of the research were hospital management teams

The variables in this research were:

1. Exogenous variable, this is The manager's knowledge of the management

accounting information system.

2. Intervening variable, this is Manager’s style in using management accounting information.
3. Endogenous variable, this is an Activity-based management.

**Data Source**

Primary data and secondary data were used in this research as data sources. The primary data was obtained through interview, observation, and distribution of structured questionnaires to the respondents. In this research data were collected using the stratified random sampling method. The secondary data was obtained from various sources, among others, for example: the profile of health in Yogyakarta and Central Java, Government policies and hospitals documents.

**Data Analysis and Hypothesis Testing**

The descriptive research test was carried out using the average index technique and U-Mann Whitney difference test. The verificative research was tested using the analysis method of variant or component based structural equation modeling (SEM), namely, the Partial Least Square (PLS) method.

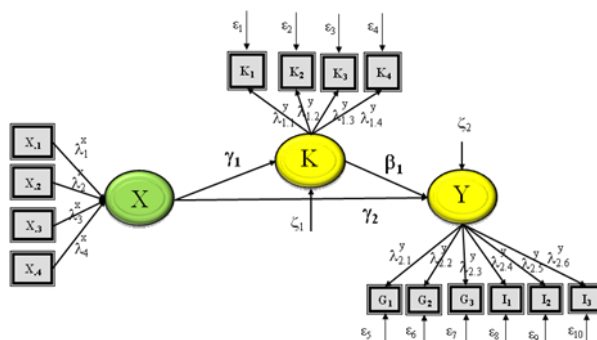
**Research Method**

This research used the structural equation model for small samples. The model used in this research was the partial least square model. The relationship in the structural model can be expressed in the following equations:

$$K = \gamma_1 X + \zeta_1 \dots \dots \dots (1)$$

$$Y = \beta_1 K + \zeta_2 \dots \dots \dots (2)$$

The structural model illustration is depicted in Figure. 1.



**Fig. 1. The X-K-Y Structural Model**

#### IV. RESULTS AND DISCUSSION

##### Description of Manager's Knowledge of Management Accounting Information System

The manager's knowledge of the management accounting information system was measured by four indicators (Hambrick & Mason, 1984; Carpenter 2004), namely, formal educational background, managerial experience, self-actualization, and understanding of the basic concepts of managerial accounting. This research Used a 1 – 5 Likert scale to describe the variables of the research. Description of the manager's knowledge of the management accounting information system is depicted in Table 3.1.

**Table 1. Manager's Knowledge of Management Accounting Information System**

Indicator	Score		
	Total	State	Private
<b>Joint Score</b>	<b>2,96</b>	<b>3,12</b>	<b>2,79</b>
education background	2,78	2,72	2,84
Managerial experience	3,13	3,89	2,25
Self-Actualization	2,44	2,44	2,48
Understanding of basic concepts of managerial accounting	3,5	3,44	3,61

Table 1 indicates that the hospital manager's knowledge is not adequate to enable them to design management accounting information system that can be used as a strategic management tool.

##### Description of Manager's Style in Using Management Accounting Information

Manager's style in using management accounting information illustrates the way managers used the management accounting information in implementing the management process. The manager's style in using management accounting information was measured by four indicators (Naranjo & Hartmann, 2006), namely, the degree of negotiation and tolerance in goal determination, lower level manager's involvement in budgeting, availability of media to communicate the organization's vision and mission, and the use of non-financial performance. The description of manager's style in using management accounting information is depicted in the following Table 2.

**Table 2. Manager's Style in Using Management accounting information**

Indicator	Score		
	Total	State	Private
<b>Joint Score</b>	<b>2,98</b>	<b>2,90</b>	<b>3,07</b>
Negotiation and tolerance in goal determination	2,34	2,16	2,55
Lower level manager's involvement in budgeting	3,45	3,45	3,44
Availability of media to communicate the organization's vision and mission	3,34	3,36	3,32
The use of non-financial performance	3,38	3,35	3,42

Table 2. indicates that the hospital managers did not use management accounting information interactively. In other words, hospital managers used management accounting information only to the extent of budgeting purposes and budget-based performance evaluation. They neither use it as a strategic management tool that could lead to continuous improvement nor as an organizational learning tool and problem solving.

### **Description of the availability of activity-based management**

The availability of activity-based management variable was measured by two dimensions, the availability of activity-based costing system and process value analysis (Hansen & Mowen, 2008). The availability of activity-based costing system was measured by three indicators. These are an activity-based cost Classification, the use of non-unit cost-driver and cost tracing intensification. (Hansen & Mowen, 2008). The availability of process value analysis was measured through three indicators. These are understanding of the process value, availability of activity performance measure, and availability of activity performance report. Description of the availability of activity-based management is illustrated in Table 3 and Table 4.

**Table 3. Availability of activity-based costing system**

Indicator	Score		
	Total	State	Private
<b>Joint Score</b>	<b>2,40</b>	<b>2,39</b>	<b>2,42</b>
activity-based cost Classification	2,39	2,25	2,55
the use of non-unit cost-driver	2,51	2,48	2,55
Cost Tracing Intensification	2,31	2,44	2,15

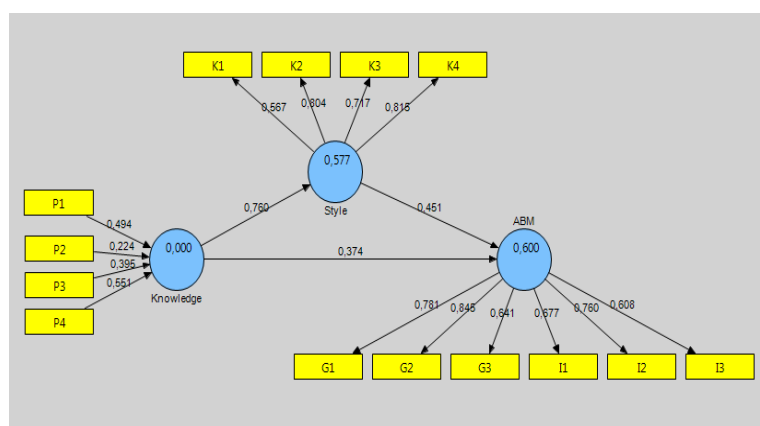
**Table 4. Availability of process value analysis**

Indicator	Score		
	Total	State	Private
<b>Joint Score</b>	<b>3,22</b>	<b>3,07</b>	<b>3,39</b>
Understanding of the Process Value	2,87	2,77	2,98
Availability of Activity Performance Measure	3,61	3,48	3,76
Availability of Activity Performance Report	3,17	2,95	3,43

Table 3 and 4 show that the availability of activity-based management in the hospitals in Yogyakarta and Central Java was still at a low level. Table 4 specifically shows that hospitals already have activity performance measure but they do not have activity performance report. This condition makes the process value analysis difficult to perform

**Result of Testing of Inter-Variable Influence**

The result of testing of inter-variable influences a structural model is shown on Figure 2.



**Figure. 2 The X-K-Y Structural Model**

The result of inter-variable relationship is as follows:

**The Impact of Manager’s Knowledge of Management Accounting Information System (MAIS) on Manager’s Style in Using the Management Accounting Information (MAI)**

Figure 3, is a path diagram that show the Impact of variable X, Manager’s Knowledge of Management Accounting Information System (MAIS) on variable K, Manager’s Style in Using Management Accounting Information (MAI). The research found that Manager’s knowledge of MAIS influences on Manager’s style in using MAI by 57,7% . Table 6 shows the significance test of impact Manager’s Knowledge of MAIS on Manager’s Style in Using MAI

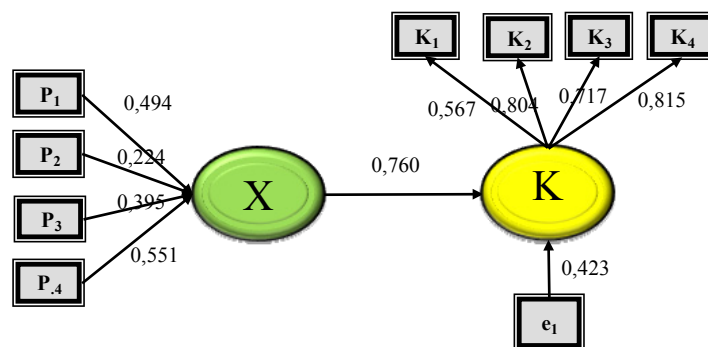


Figure 3 Path Diagram for variable X and Y

Table 6

Style in Using Management Accounting Information (MAI) Significance Test of the Impact of Manager’s Knowledge of Management Accounting Information System (MAIS) on Manager’s

Variable	Impact Coefficient	t-calculati on	t-critic al	Conclusion
The Impact of the Manager’s Knowledge of MAIS on the Manager’s Style in Using MAI	0,760	17,152	1,96	significant

Source: Research Data (Processed)

**The Impact of Manager’s style in using Management Accounting Information (MAI) on an Activity-Based Management (ABM) availability**

Figure 4 is a path diagram that show the Impact of variable K, Manager’s Style in Using Management Accounting Information (MAI) on variable Y, an Activity-Based Management (ABM) Availability. The research found, there is significance impact of Manager’s Style in using MAI on ABM availability by 20,4%.



Table 7 shows the Significance test of the impact of Manager’s Style in Using MAI on ABM availability.

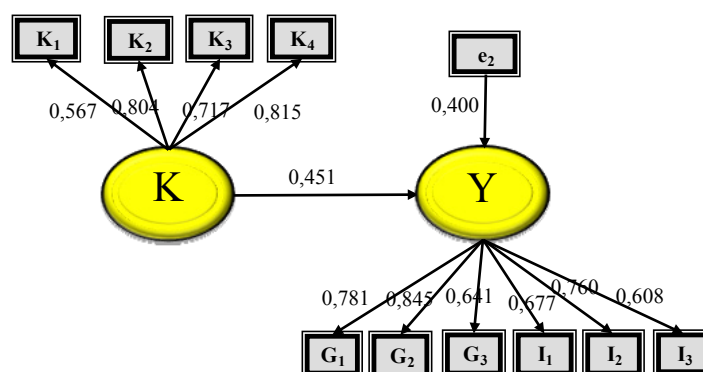


Figure 4. Path Diagram for variable K and Y

**Table 7**  
**Significance Test of the Impact of Manager’s style in using Management Accounting Information on anActivity-Based Management availability**

Variable	Impact Coefficient	t-calculation	t-critical	Conclusion
The Impact of manager’s style in using of MAI on an ABM availability	0,451	3,635	1,96	significant

Source: Research data (processed)

The research also found, There are no significant differences between State-owned Hospitals and Private Hospitals on the following variables: (1) the manager’s knowledge of management accounting information system; (2) manager’s style in using management accounting information; and (3) the availability of activity-based management. The results of the difference test using the U-Mann Whitney Test is depicted in Table 9 - Table 14.

**Table 9**  
**Educational Level and Educational Background**

Variable	Z (U-Mann Whitney )	p (sig)	Note
Educational Level	-1.923	0.054	Not Significant

Educational Background	-1.856	0.063	Not Significant
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**Source:** Research Data (processed)

**Table 10**  
**Manager's Managerial Experience**

Variable	Z (U-Mann Whitney )	p (sig)	Note
Managerial experience	-4,905	0,000	Significant

**Source:** Research Data (processed)

**Table 11**  
**Manager's Self Actualization**

Variable	Z (U-Mann Whitney )	p (sig)	Note
Self actualization	-0,450	0,653	Not Significant

**Source:** Research Data (processed)

**Table 12**  
**Manager's Understanding of the basic concept of Management Accounting System**

Variable	Z (U-Mann Whitney )	p (sig)	Note
Manager's Understanding of the Basic Concept of Management Accounting System	-1,337	0,181	Not Significant

**Source:** Research Data (processed)

**Table 13**  
**Manager's Style in Using Management Accounting Information**

Variable	Z (U-Mann Whitney )	p (sig)	Note
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Manager's Style in using MAI	-0,811	0,417	Not Significant
Negotiation and tolerance in goal determination	-3,037	0,002	Significant
Lower level manager's involvement in budgeting	-0,089	0,929	Not Significant
Availability of media to communicate the organization's vision and mission	-0,164	0,870	Not Significant
The use of non-financial performance	-0,471	0,637	Not Significant

**Source:** Research Data (processed)

**Table 14**  
**Implementation of Activity-based Management**

Variable	Z (U-Mann Whitney )	p (sig)	Note
<b>Availability of Activity-Based Management Accounting System</b>	<b>-1,378</b>	<b>0,168</b>	<b>Not Significant</b>
<b>Activity-based Costing (ABC)</b>	<b>-0,283</b>	<b>0,777</b>	<b>Not Significant</b>
activity-based cost Classification	-1,569	0,117	Not Significant
the use of non-unit cost-driver	-0,439	0,661	Not Significant
Cost Tracing Intensification	-2,688	0,007	Significant
<b>Process Value Analysis</b>	<b>-2,815</b>	<b>0,005</b>	<b>Significant</b>
Understanding of the Process Value	-1,321	0,186	Not Significant
Availability of Activity Performance Measure	-2,135	0,033	Significant
Availability of Activity Performance Report	-2,811	0,005	Significant

**Source:** Research Data (processed)

## V. CONCLUSION

The result of the research leads to three conclusions. First, The knowledge of the hospital's accounting and financial manager in Yogyakarta and Central Java is not adequate to support the use of management accounting information interactively.

Second, The manager's knowledge influence significantly on the manager's

style in using management accounting information. It is the inadequacy manager's knowledge that make them do not use management accounting information interactively. They tend to use the diagnostic style in using management accounting information. Furthermore, The manager's style in using management accounting information influences significantly on the availability of Activity-based management. A suitable management accounting information system design for a hospital is an activity-based management. Since a hospitals' management teams do not use management accounting information interactively, they do not feel the necessity to implement activity-based management.

Third, There are no significant differences between State-owned Hospitals and Private Hospitals on the following variables: (1) the manager's knowledge of management accounting information system; (2) manager's style in using management accounting information; and (3) the availability of activity-based management.

## APPENDIX

The result of model testing are showed on table 1 – table 3 as follow:

**Tabel 1. Convergent validity of Latent Variable**

	ABM	Knowledge	Style
<b>G1</b>	0,781022	0,578667	0,624005
<b>G2</b>	0,845036	0,587273	0,652850
<b>G3</b>	0,641218	0,383788	0,391049
<b>I1</b>	0,677389	0,355227	0,320016
<b>I2</b>	0,759525	0,508390	0,519162
<b>I3</b>	0,607828	0,595494	0,554583
<b>K1</b>	0,555379	0,436890	0,566607
<b>K2</b>	0,588605	0,616468	0,804462
<b>K3</b>	0,495131	0,615261	0,716960
<b>K4</b>	0,504934	0,530996	0,815466
<b>P1</b>	0,401860	0,596746	0,477624
<b>P2</b>	0,317680	0,443662	0,337256

<b>P3</b>	0,415640	0,579707	0,440157
<b>P4</b>	0,513783	0,684596	0,498155

**Tabel 2.****Average Variance Extracted (AVE) Variabel Laten**

<b>Variabel</b>	<b>AVE</b>
<b>Style</b>	0,536805
<b>ABM</b>	0,523405

**Tabel 3****Composite Reliability Variabel Laten**

<b>Variabel</b>	<b>Composite Reliability</b>
<b>Style</b>	0,819822
<b>ABM</b>	0,866706

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