

BUKTI KORESPONDENSI JURNAL INTERNASIONAL TERINDEKS SCOPUS/SJR/WOS (Syarat Khusus Guru Besar)

JENIS	:	Jurnal Internasional Bereputasi terindex Scopus, SJR, dan WOS
JUDUL	:	Comparative Study Of Management Accounting System Models On Company Performance In Indonesia And Malaysia Financial Institutions
AUTHOR	:	Lilis Puspitawati, Ruhul Fitrius, Erik Syawal Alghifari
KORESPONDENSI	:	Lilis Puspitawati
PENERBIT	:	Journal of Eastern European and Central Asian Research (JEECAR)
NO/VOL/TAHUN	:	No.10/Vol.3/2023

I. RIWAYAT KORESPONDENSI

NO	TANGGAL	AKTIVITAS
1	10 Februari 2023	Abstract Confirmation accepted from Editor
2	16 Februari 2023	Submit Full Paper
3	19 Februari 2023	Round 1 st Review
4	26 Februari 2023	Submit Article Revised and assigned to the peer review stage.
5	20 April 2023	Article accepted for publication and Information from editor that Round 2 nd Revision
6	23 April 2023	Submission Round 2 Article Revision
7	20 Mei 2024	2 nd Revison- Grammarly Revision
8	21 Mei 2024	Submit English Grammar Revision
9	24 Mei 2024	Proofread The Final Layout
10	24 Mei 2024	Submit Proofread Final Layout Result (Copy Editing)
11	6 Juni 2023	Article Published

II. AKTIVITAS KORESPONDENSI

1. Submit Abstract



Nikolay Megits 11:51
kepada saya ▾



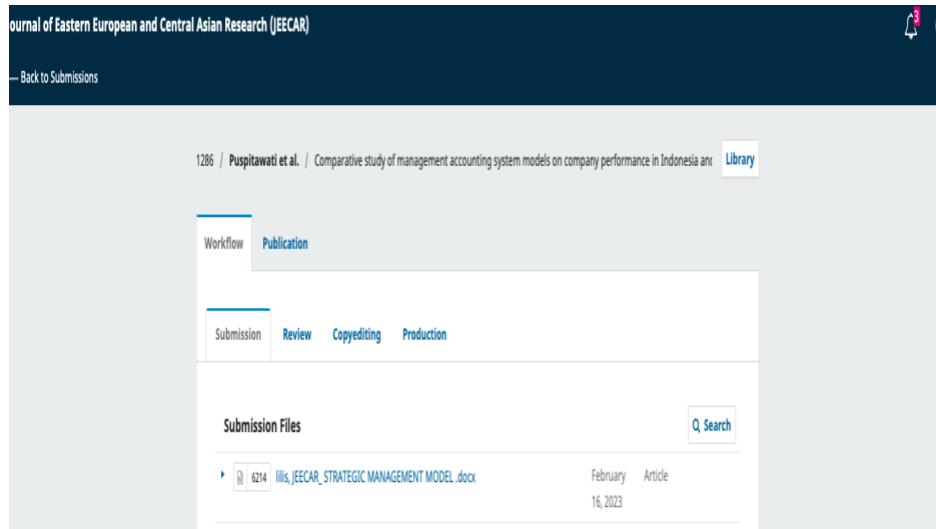
Thank you for the proposed abstracts. They are acceptable. Please ask your colleagues to post the final articles into the journal's system ASAP. I will analyze them in greater detail and will do my best to propose the potential internationally qualified co-authors.

Sincerely,
Dr. Megits

Sent from my iPhone

| On Feb 10, 2023, at 9:36 PM, :

2. Submit Full Paper (OJS dan Email)



3. Round 1st Review

Resume of Round 1st Reviewer Comments

Manuscript Name & Code	:	Comparative Study Of Management Accounting System Models On Company Performance In Indonesia And Malaysia Financial Institutions JEECAR-1286
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NO	SECTION	REVIEWER COMMENT
1	Round 1	<ol style="list-style-type: none"> 1. The article must describe a comparison of accounting information systems in several countries 2. List of DOIs. Update references list by adding the possible DOIs, Please pay attention to differences in the order in which authors' names are listed in your References list vs. how they are listed in Crossref. When ready, repost the revised References list into this journal's system. 3. Similarity Review. In addition, as indicated in the attached PDF file, in multiple paragraphs, sentences need to be paraphrased to avoid being detected for plagiarism. The similarity score must be below 10%. 4. 2nd co author . What is the email address for Ruhul Fitrios?, Unfortunately, when submitting the article, you have listed in the Journal's system only one co-author.

Similarity Review



Dr. Mykola (Nikolay) Megits

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To: Lilis Puspitawati,

Reply-To: Mykola (Nikolay) Megits

Inbox - lilis.puspitawati@gmail.unikom.ac.id 20 February 2023 01:41



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Best regards,
Mykola (Nikolay) Megits

Similarity Result before revision

COMPARATIVE STUDY OF MANAGEMENT ACCOUNTING SYSTEM MODELS ON COMPANY PERFORMANCE IN FINANCIAL INSTITUTIONS INDONESIA AND MALAYSIA

Lilis Puspitawati
Department of Accounting, Universitas Komputer Indonesia, Bandung, Indonesia

Ruhul Fitrius
Department of Accounting, Universitas Riau, Pekanbaru, Indonesia

ABSTRACT.

This study aims to compare management accounting system (MAS) model in financial institutions registered with the Financial Services Authority in Indonesia and Malaysia and to determine its effect on improving company performance, as well as to find out the variations between the two. A comparative study was used to compare the MAS models in the two countries. Research in Indonesia uses a quantitative study of 313 accounting and finance managers of financial companies registered with the Indonesian OJK with a total sample of 140 collected through a simple random technique. Data analysis used the Covariance Base Structural Equation Model (CB-SEM) with Lisrel 8.5 software. Model comparison carried out by a literature study through the results of previous research related to the Model Management Accounting System at financial institutions listed on the website of the Central Bank of Malaysia. The results of research in Indonesia show that the MAS Model which is built through the variables of management strategy, management support and management competence have an effect on the company's financial performance and shows that there are similarities in the results with research in Malaysia that the MAS Model which is developed through the variables of market competition intensity, innovation and technological progress has an effect on the company's non-financial performance. In this study also found variations in the use of variables formed in the two models.

Keywords: MAS models, Business Strategy, Management Supports, manager competence and Technological advancement.

INTRODUCTION

Currently the business world cannot be separated from the use of Information Technology through the use of Management Accounting System (Puspitawati, et al. 2021). The successful use of Management Accounting Systems is the main requirement to achieve competitive advantage in the current era of the industrial revolution (Star & Reynolds, 2010). Management Accounting System that are successfully used by companies help companies handle daily business activities, so that various jobs can be carried out efficiently and effectively (Hall, 2011). According to Romney & Steinbart (2015) the application of Management Accounting System to organizations can provide added value for users in the form of providing various financial information, increasing planning, controlling and decision-making activities, which in turn improves overall company performance. Management Accounting System are a collection of various components such as people, information technology (hardware, software, communication networks & databases) and procedures that work together in harmony to perform the functions of collecting, processing, generating and disseminating information to various users (O'Brien & Marakas, 2014). Management Accounting System are functioned in an organization, so good

organizational management is needed so that Management Accounting System can be successfully implemented (Puspitawati, 2022). The user-oriented design philosophy shows the importance of considering the entire organizational context in an application design development (Bodnar & Hapriest, 2014). Quality of organizational management is closely related to the extent to which managerial abilities are owned by management. Managerial is a combination of art and science in managing things properly (Sugianto, 2013). Managerial model is an art and science formulation that is applied to make things work well. In practice, art can be implemented through a management leadership style which is shown through the way management produces strategic decisions and management support in the organization's operations, while Science describes the competence of managers in carrying out their functions (Alkhafaji, 2011). The collaborative of these three components has an effect on the success of implementing Management Accounting System (O'Hagan, 2007).

The success of implementing Management Accounting System is very dependent on the ability of managers to determine the right strategy. The success of using Management Accounting System is dependent on the company's ability to adapt to changes in the organizational environment. Strategic management is a new approach that is effective in controlling companies to be able to adapt to environmental changes (Saabouh and Sandouk, 2010). Besides that, the success of implementing Management Accounting System is also influenced by the manager's competence in operating the application (Sudnar & Hapswood, 2014). Competence is an individual's capacity to perform various tasks in a job (Robbins & Judge, 2014). In the context of this research, users are managers who are directly involved in planning, designing, managing accounting information systems, in this case financial applications. Furthermore, involvement or support from top managers is an important factor for good financial application performance, ongoing support and commitment from organizational leaders, is a factor that is the key to success in designing the important financial application. Top management support is the key to the successful implementation of information systems. Management support affects the effectiveness of financial applications. Top management is responsible for planning, controlling, and managing Management Accounting System in the organization in the long term (O'Brien & Marakas, 2014).

Management accounting practices remain one of the crucial issues in management accounting research and cover various aspects within an organization, such as cost control, strategic planning, resources, and operational activities (Nais, et al 2022). Some researchers have studied the managerial model concept comprehensively, some researchers are still partially reviewing the model. Previous research by Dong, et al (2009), Sharma & Veriton (2003), Puspitawati & Widayanti (2020), showed that top management support has a positive contribution to the successful implementation of financial applications. Top management commitment is a long-term commitment that refers to the goals, forms of cooperation and responsibility for implementing a project. The research conducted by Griffin & Moorehead (2014), examines the effect of top management support on organizational performance, one of which is the successful use of this application. The results of this study indicate that the achievement of organizational performance is influenced by support from top management. Then research by Galliers & Kleider (2014) succeeded in proving that top management support is the main variable that determines the success of business projects and the use of Management Accounting System in the company/organization environment. Top management support ensures that the information system allocates sufficient funds and resources to be successful. However, research conducted by Afrizon, et al (2019), shows that top management support is an intervening variable on the successful use of

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Dr. Mykola (Nikolay) Megits

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To: Lilis Puspitawati

20 February 2023 01:31

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Best regards,
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1286 - Similarity Review	Admin 2023-02-19 11:37 AM	lilis 2023-02-19 06:32 PM	1	<input type="checkbox"/>
1286 - 2nd co-author	Admin 2023-02-19 11:42 AM	lilis 2023-02-21 10:08 PM	1	<input type="checkbox"/>
Submission article revision	lilis 2023-02-21 09:52 PM	lilis 2023-02-26 06:21 PM	2	<input type="checkbox"/>

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1286 - References lis and DOIs ✕

Participants

Dr. Mykola (Nikolay) Megits (Admin)
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Messages

Note	From
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<p>Thank You Very much Dr Megits, I will fix it according to your suggestion</p>	lilis

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<p>▶ thank you so much for this review, ASAP i will revise it</p> <p>Best Regards</p>	<p>lilis 2023-02-19 06:32 PM</p>

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2023-02-21 09:52 2023-02-26 06:21

1286 - 2nd co-author x

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<p>▶ Dear Dr. Mykola Megits,</p> <p>apologize for my mistake in filling in the author in the systems, for that I ask for help to enter an email for the co-author of my article, as follows:</p> <p>2. Ruhul Fitrios, Departement of Acounting, Universitas Riau , Pekanbaru, Indonesia, email: rfitrios@yahoo.co.id</p> <p>3. Erik Syawal Alghifari, Department of Management, Universitas Pendidikan Indonesia, Bandung, Indonesia Department of Management, Universitas Pasundan, Bandung, Indonesia. Email:eriksyawalghifari@upi.edu</p> <p>Best regards,</p> <p>Lilis Puspitawati</p>	<p>lilis 2023-02-21 10:08 PM</p>

4. Submit Article Revised (26-2-2023)

Input article revised by OJS

Submission article revision ×

Participants [Edit](#)

Dr. Mykola (Nikolay) Megits (Admin)
Lilis Puspitawati (Iilis)

Messages

Note	From
Dear Dr. Mykola Megits	Iilis 2023-02-21 09:52 PM
Here I submit the files that I have repaired. Thank you very much for the input you have provided for the improvement of my article. I really hope this article can be published.	
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Thank you.	
▶ thank you very much mr. Dr. Megits	Iilis 2023-02-26 06:21 PM
Best Regards	

Confirmation by editor (27-2-2023)

★  **Dr. Mykola (Nikolay) Megits**
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Best regards,
Mykola (Nikolay) Megits

5. Article accepted for publication and 2nd round stage review

Resume of Round 2nd Reviewer Comments.

Manuscript Name & Code	: Comparative Study Of Management Accounting System Models On Company Performance In Indonesia And Malaysia Financial Institutions JEECAR-1286
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NO	SECTION	REVIEWER COMMENT
1	Round 2	<ol style="list-style-type: none">1. Conclusion should be more clear and articulated, no future scope in this field is mentioned and it should be added (Date 20-4-2023)2. Unfortunately, the Copy Editor brought to my attention that article is not ready for his corrections. Editor wrote to me: "It is difficult to determine what the author(s) are trying to say, not to mention the many, many language issues, I do realize that after several revisions, the text changed and the quality of English grammar worsened. See the Grammarly report below. We accept articles that have Grammarly scores above 90 points. I ask you to improve the article.3. This is what we have stated on the site of the journal at https://ieeca.org/journal/index.php/JEECAR/instructions: English Language Proficiency Requirement: We want to make sure that your paper is free of grammatical, spelling, and other common errors. When the Editor recommends that the submitted article needs grammar improvement, authors would need to refine the use of English in their manuscripts and might consider using the services of professional English-language native editing companies (date 20-5-2023)

Revision for conclusion



Dr. Mykola (Nikolay) Megits

[JEECAR] Editor Decision

To: Lilis Puspitawati, Ruhul Fitrius, Erik Syawa Alghifari

20 April 2023 19:05



Dear Authors Lilis Puspitawati, Ruhul Fitrius, Erik Syawa Alghifari:

Please disregard the previous message that was send to you as the mistake.

We received the peer-review comments and have reached a decision regarding your submission to the Journal of Eastern European and Central Asian Research (JEECAR), the "Comparative Study of Management Accounting System Models on Company Performance in Financial Institutions Indonesia and Malaysia".

Our decision is to: Accept and publish in June 2023 issue.

The only comment toward improvement is that the "Conclusion should be more clear and articulated; no future scope in the field is mentioned and it should be added." Please address this in the attached file and email it back to me ASAP. After that, the article will be Copy Edited, and you will be asked to complete a final proofread.

Best regards,
Dr. Mykola (Nikolay) Megits
JEECAR Founding Editor-in-Chief



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COMPARATIVE STUDY OF MANAGEMENT ACCOUNTING SYSTEM MODELS ON COMPANY PERFORMANCE IN FINANCIAL INSTITUTIONS INDONESIA AND MALAYSIA

ABSTRACT.

This study aims to compare management accounting system (MAS) model in financial institutions registered with the Financial Services Authority in Indonesia and Malaysia and to determine its effect on improving company performance, as well as to find out the variations between the two. A comparative study was used to compare MAS models in the two countries. Research in Indonesia uses a quantitative study of 313 accounting and finance managers in financial companies registered with the Indonesian OJK, total sample of 160 collected with simple random technique. Data analysis used to Covariance Base Structural Equation Model (CB-SEM) with Lisrel. Model comparison carried out by a literature study through the results of previous research related to Model Management Accounting System at financial institutions listed on website of the Central Bank of Malaysia. Results of the research in Indonesia show that the MAS Model which is built through the variables of management strategy, management support and management competence effect on company's financial performance and shows there similarities in the results with research in Malaysia that the MAS Model which is developed through the variables of market competition intensity, innovation and technological progress effect on company's non-financial performance. This study shows the variation in use of variables formed in the two models.

Keywords: MAS models, Business Strategy, Management Supports, manager competence and Technological advancement.

INTRODUCTION

Anticipating current business developments, Information and Communication Technology is needed in the implementation of the Management Accounting System (Puspitawati, et al: 2021). The successful Management Accounting Systems is core requirement to achieve competitive advantage in the current era of the industrial revolution (Stair & Reynolds, 2010). Management Accounting System that are successfully used by companies help companies handle daily business activities, so that various jobs can be carried out efficiently and effectively (Hall, 2011). According to Romney & Steinbart (2015) the application of Management Accounting System to organizations can provide value financial and non-financial information for users for planning, controlling and decision making activities, which in turn improves overall company performance. Management Accounting System are a collection of various components such as people, information technology (hardware, software, communication networks & databases) and procedures that work together in harmony to perform the functions of collecting, processing, generating and disseminating information to various users (O'Brien & Marakas, 2014).

Management Accounting System are functioned in an organization, so good organizational management is needed so that Management Accounting System can be successfully implemented (Puspitawati, 2022). The user-oriented design philosophy shows the importance of considering the entire organizational context in an application design development (Bodnar & Bagwood, 2014). Quality of organizational management is closely related to the extent to which managerial abilities are owned by management. Managerial is a combination of art and science in managing things properly (Susanto, 2013). Managerial model is an art and science formulation that is applied to make things work well. In practice, art can be implemented through a management leadership style which is shown through the way management produces strategic decisions and management support in the organization's operations, while Science describes the competence of managers in carrying out their functions (Alkhafahi, 2003). The collaboration of these three components related to performance of implementing Management Accounting System (O'Hagan, 2007).

mediate the relationship between innovation and company performance both financially and non-financially.

This condition occur because intensity of market competition and innovation is part of the business strategy in organization. Theoretically, business strategy very close contribution to effectiveness of the Management Accounting System used by companies in producing financial and non-financial information for the company's strategic decision making.

Rasid research results. S.Z.A et.al (2011), provides sufficient evidence that Management Accounting Systems can moderate business strategy relationships through the intensity of market competition and technological advances to produce company non-financial information that has an impact on improving company non-financial performance. Meanwhile, research conducted in Indonesia provides sufficient evidence that Management Accounting System can moderate relationship between managerial factors through management strategy, top management support and manager competence to produce strategic information that has an impact on improving financial performance.

Managerial factors drive successful use of Management Accounting Systems in many company, so that they can used in producing strategic financial information to increase the effectiveness of various operational activities that oriented towards company profits. The results of two studies, can be concluded that the MAS model through a business strategy approach effect on the company's financial performance, and MAS model through managerial performance approach effect on the company's financial performance.

This research contributes to determining the appropriate management accounting system model used by companies, the use of the appropriate management accounting system has potential to produce relevant information that needs of its various users. The use of relevant information has potential to increase effectiveness and efficiency of business processes and have an impact on improving the organization's financial and non-financial performance

CONCLUSION AND SUGGESTIONS

This study succeeded in proving that the Management Accounting System Model through the variables of market competition and information technology advanced has an effect on the non-financial performance in financial institutions in Malaysia; and Management Accounting System Model through the variables of management strategy, management support and competence of managers affect on the financial performance of insurance companies registered with the Indonesian Financial Services Authority.

Effective managerial performance such as strategic management and management support shows that company executives have good abilities and skills in managing the organization. Adequate competence of managers is an important factor in producing a set of policies for using relevant financial applications to be implemented at all levels of the organization. The use of effective financial applications affects the organization's financial performance.

Effectiveness of market competition, innovation and information technology advanced are good supports for a company's management accounting system in producing non-financial information for strategic decision making by its managers. The right strategy is one measure of the success of a company's non-financial performance.

In the future, the scope of developing the management accounting system model needs to be expanded in order to improve comprehensive company performance including financial and non-financial performance, so that its development requires elaboration of the variables of market competition, innovation, information technology sophistication, management strategy, management support and manager competence.

REFERENCES

Abbas Alkhafahi. (2003). Strategic Management: Formulation, Implementation, and Control in a Dynamic Environment. Haworth Press ISBN 0-7890-1810-1 (paperback). *Journal of Management & Organization*. vol. 11, no. 1, pp. 74-75. <https://doi.org/10.1017/s1833367200004429>

Author

Conclusion should be more clear and articulated, no future scope in this field is mentioned and it should be added

Revision for Grammarly



Mykola Megits, Ph.D.

1286 Article - Grammar issue

To: Lilis Puspitawati, Cc: Senny Luckyardi

20 May 2023 00:41

[Details](#)

Dear Dr. Puspitawati,

Unfortunately, the Copy Editor brought to my attention that article is not ready for his corrections. Editor wrote to me: "It is difficult to determine what the author(s) are trying to say, not to mention the many, many language issues."

I do realize that after several revisions, the text changed and the quality of English grammar worsened. See the Grammarly report below. We accept articles that have Grammarly scores above 90 points.

This is what we have stated on the site of the journal at <https://ieeca.org/journal/index.php/JEECAR/instructions>:

English Language Proficiency Requirement: We want to make sure that your paper is free of grammatical, spelling, and other common errors. When the Editor recommends that the submitted article needs grammar improvement, authors would need to refine the use of English in their manuscripts and **might consider using the services of professional English-language native editing companies.**

Please do not consider this as criticism but just as part of the editorial process. Correct the article and send it back to me ASAP.

Thank you.

Grammarly score before revision

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HIDE ASSISTANT >>

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See performance >

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Adjust goals >

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COMPARATIVE STUDY OF MANAGEMENT ACCOUNTING SYSTEM MODELS ON COMPANY PERFORMANCE IN FINANCIAL INSTITUTIONS INDONESIA AND MALAYSIA

ABSTRACT.

This study aims to compare management accounting system (MAS) model in financial institutions registered with the Financial Services Authority in Indonesia and Malaysia and to determine its effect on improving company performance, as well as to find out the variations between the two. A comparative study was used to compare MAS models in the two countries. Research in Indonesia uses a quantitative study of 313 accounting and finance managers in financial companies registered with the Indonesian OJK, total sample of 160 collected with simple random technique. Data analysis used to Covariance Base Structural Equation Model (CB-SEM) with Lisrell. Model comparison carried out by a literature study through the results of previous research related to Model Management Accounting System at financial institutions listed on website of the Central Bank of Malaysia. Results of the research in Indonesia show that the MAS Model which is built through the variables of management strategy, management support and management competence effect on company's financial performance and shows there similarities in the results with research in Malaysia

management - Correct article usage

This study aims to compare mana... - Rephrase sentence

INCONSISTENCY

Inconsistent spacing

It's best to use consistent spacing between sentences within a document. This document should use:

One space 241 matches

Two spaces 20 matches

Update all

3 OF 261

was used - Rewrite the sentence

Grammarly score after revision



Report: (EN) 1286-Article-6557-1-15-20230520 (1)

(EN) 1286-Article-6557-1-15-20230520 (1)

by Chepi Nur

General metrics

54,446	7,354	525	29 min 24 sec	56 min 34 sec
characters	words	sentences	reading time	speaking time

Score



This text scores better than 91% of all texts checked by Grammarly

Writing Issues

209	13	196
Issues left	Critical	Advanced

Writing Issues

13	Correctness	
4	Faulty subject-verb agreement	
1	Wrong or missing prepositions	
3	Confused words	
1	Misspelled words	
2	Determiner use (a/an/the/this, etc.)	
2	Incorrect verb forms	

Report was generated on Monday, May 22, 2023, 11:08 AM

Page 1 of 38



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Unique Words

Measures vocabulary diversity by calculating the percentage of words used only once in your document

17%

unique words

Rare Words

Measures depth of vocabulary by identifying words that are not among the 5,000 most common English words.

40%

rare words

Word Length

Measures average word length

5.7

characters per word

Sentence Length

Measures average sentence length

14

words per sentence

Report was generated on Monday, May 22, 2023, 11:08 AM

Page 2 of 38

(EN) 1286-Article-6557-1-15-20230520 (1)

COMPARATIVE STUDY OF MANAGEMENT ACCOUNTING SYSTEM MODELS ON COMPANY PERFORMANCE IN INDONESIA AND MALAYSIA FINANCIAL INSTITUTIONS

ABSTRACT.

This study compares the Management Accounting System (MAS) model used by financial institutions registered with the Financial Services Authority in Malaysia and Indonesia to ascertain how each MAS affects company performance and to identify any differences. The comparative study used in this research compared the MAS models in the two nations. In a quantitative study of 313 accounting and finance managers in financial firms registered with the Financial Services Authority (OJK) in Indonesia, 160 samples were obtained using a simple random technique. During the data analysis stage, Lisrel was used to run the Covariance Base Structural Equation Model (CB-SEM). This study undertook a literature review to utilize previous research findings on the MAS model at financial institutions listed on the Central Bank of Malaysia's website. The findings of the Malaysian study show the impact of the MAS Model, which was built using three variables (market competition intensity, technological advancement, and innovation), on the company's non-financial performance. The results of the Malaysian study show the impact of the MAS Model, which was built using three variables (market competition

1.	indicate → indicates	Faulty subject-verb agreement	Correctness
2.	show → shows	Faulty subject-verb agreement	Correctness
3.	of	Wrong or missing prepositions	Correctness
4.	indicate → indicates	Faulty subject-verb agreement	Correctness
5.	in-line → in line	Confused words	Correctness
6.	improve → improves	Faulty subject-verb agreement	Correctness
7.	effectivity → effectiveness	Confused words	Correctness
8.	the the information	Misspelled words	Correctness
9.	a- room	Determiner use (a/an/the/this, etc.)	Correctness
10.	organize → organizing	Incorrect verb forms	Correctness
11.	direct → directing	Incorrect verb forms	Correctness
12.	control → controlling	Confused words	Correctness
13.	the manager	Determiner use (a/an/the/this, etc.)	Correctness

6. Submission Round 2 Article Revision

Found in Sent - lilis.puspitawati@email.unikom.ac.id Mailbox

★  **Lilis Puspitawati** 20 May 2023 07:12 
Re: 1286 Article - Grammar issue
To: Mykola Megits, Ph.D., Cc: Senny Luckyardi [Details](#)

Dear Prof. Megits

thank you for the improvement for my article, and apologize if my article in English grammar is not satisfactory i will fix soon

Best regards
Lilis Puspitawati

[See More from Mykola Megits, Ph.D.](#)

Found in Sent - lilis.puspitawati@email.unikom.ac.id Mailbox

★  **Lilis Puspitawati** 21 May 2023 22:09 
Re: 1286 Article - Grammar issue
To: Mykola Megits, Ph.D.

Dear Dr. Megits,

Hope you are in good health, thank you very much for the kindness for improving my article, and apologize if the previous results were unsatisfactory. The following, I convey the results of improving English Grammar for my article, I hope the results are satisfactory. Hopefully the file that I have revised, already meets the requirements. should I submit this revision back to the system. mr ?

Greetings

Lilis Puspitawati



(EN) 1286-
Article...d.docx

[See More from Mykola Megits, Ph.D.](#)


Improvement of the English Grammar ✕

Participants [Edit](#)

Dr. Mykola (Nikolay) Megits (Admin)

Lilis Puspitawati (lilis)

Messages

Note	From
I convey the improvement of the English grammar for my article Thank You...	lilis 2023-05-21 10:29 AM
 lilis, (EN) 1286-Article-6557-1-15-20230520.edited.docx	
Thank you for quick answer. Now it looks much better. The revised article is forwarded to the Copy Edotor for his review. Thank you.	Admin 2023-05-21 10:56 AM
▶ Thank You Very Much Mr. Megits Best Regards	lilis 2023-05-22 08:40 AM

[Add Message](#)

7. Proofread The Final Layout

★ **MM** Mykola Megits, Ph.D. 24 May 2023 04:54
1286 Article -Final proofread
To: Lilis Puspitawati




Dear Dr. Puspitawati;

Please proofread the final "Layout" version and make corrections in the Word file if needed (**highlight** changes).

Return it to me ASAP and we will be ready to publish the issue.

PDF and "Edited" files are included just for your information.

Thank you,
Dr. Megits

 1286-Layout.pdf  1286-Layout.docx  Edited New 1286 A...le.docx


8. Submit Proofread Final Layout Result (Copy Editing)

★ **LP** Lilis Puspitawati 24 May 2023 17:37
Re: 1286 Article -Final proofread
To: Mykola Megits, Ph.D.

Dear Mr. Megits

Next, I submit the results of proofreading the final layout of the article, according to the corrected instructions I have highlighted. Thank You.

Best Regards

 Lilis Puspitawati 1286-Layout.docx

On 24 May 2023, at 04:54, Mykola Megits, Ph.D. <mmegits@gmail.com> wrote:
<1286-Layout.docx>

★ **MM** Mykola Megits 24 May 2023 19:52
Re: 1286 Article -Final proofread
To: Lilis Puspitawati

Received.

Thank you.

Dr. Mykola Megits
He/him/his
Journal JEECAR
Founding Editor-in-Chief
www.ieeca.org/journal

[See More from Lilis Puspitawati](#)

9. Article Published

Searching "All Mailbox..." Found 68 results

Nikolay Megits
JEECAR Vol10 No4 2023 - Published
To: Dr. Mykola Megits

Dear Authors:

A Summer issue of Journal JEECAR Vol10 No4 2023 has been published. Please review the available articles here <https://jeeca.org/journal/index.php/JEECAR/issue/view/33>. We encourage you to read it, start referencing articles we published, and promote them among your colleagues.

Also, I would like to inform you that the Journal JEECAR CiteScore has increased strongly, and compared to May 2022, the number of citations of work we published doubled from 204 to 405. For more details, see the JEECAR's record in Scopus here <https://www.scopus.com/sourceid/21100855999>.

CiteScore 2021	CiteScoreTracker 2023
1.6	2.0
204 Citations 2018 - 2021	405 Citations to date
130 Documents 2018 - 2021	206 Documents to date

Thank you for all your hard work:
Mykola Megits, MBA, Ph.D.
Adjunct Full Professor, School of Business and Technology, Webster University, St. Louis, MO, USA
Visiting Professor, College of Business and Economics, University of Johannesburg, South Africa
Fulbright Alumni, University of Zagreb, Croatia
Editor-in-Chief, Journal of Eastern European and Central Asian Research <https://jeeca.org>
+1-612-988-2838 - Viber, WhatsApp

Lilis Puspitawati
Re: JEECAR Vol10 No4 2023 - Published
To: Nikolay Megits

Dear Dr. Megits Thank you very much for your email

Journal of Eastern European and Central Asian Research

Journal of Eastern European and Central Asian Research

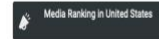
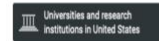
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 - Organizational Behavior and Human Resource Management
 - Strategy and Management
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 - Economics and Econometrics
 - Finance

PUBLISHER

Institute of Eastern Europe and Central Asia

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HOME / ARCHIVES / VOL. 10 NO. 3 (2023): JOURNAL OF EASTERN EUROPEAN AND CENTRAL ASIAN RESEARCH / Manuscripts

Comparative study of management accounting system models on company performance in Indonesia and Malaysia financial institutions

Lilis Puspitawati
Universitas Komputer Indonesia (UNIKOM) Bandung
Email: lilis@unikom.ac.id
Ruhul Fitriani
Universitas Riau, Pekanbaru
Erik Syarif Alghifari
Universitas Pendidikan Indonesia, Bandung
Email: erik@upi.edu

DOI: <https://doi.org/10.15548/jee-car.v10i3.1288>

Keywords: MAS models, business strategy, management supports, manager competence, technological advancement

ABSTRACT

This study compares the management accounting system (MAS) model used by financial institutions registered with Financial Services Authority in Malaysia and Indonesia to ascertain how each affects company performance and identify any differences. A comparative study was used to compare the MAS models in the two nations. A quantitative study of 313 accounting and finance managers in financial firms from 160 firms registered with the Financial Services Authority (FSA) in Indonesia was obtained using a simple random technique. The Covariance Base Structural Equation Model (CB-SEM) was used for data analysis using Lisrel. In addition, a literature review of model comparisons was conducted using prior research findings on the MAS model at financial institutions listed on the Central Bank of Malaysia website. The results of the research in Malaysia demonstrate the impact of the MAS model, which was developed through the three variables of market competition intensity, technological advancement, and innovation on the company's non-financial performance. The research results in Indonesia also demonstrate the impact of the MAS model, which was developed through the three variables of management strategy, support, and competence on the company's financial performance. This study demonstrates how the variables created by the two models are used differently.



Article in PDF

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