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[International Journal of Civil Engineering and Technology \(IJCIET\) Volume 8, Issue 8, August 2017, pp. 334-342, Article ID: IJCIET\\_08\\_08\\_035 Available online at http://http://www.iaeme.com/ijciet/issues.asp?JType=IJCIET&VType=8&IType=8 ISSN Print: 0976-6308 and ISSN Online: 0976-6316 @ IAEME Publication Scopus Indexed THE EFFECT OF THE COMPREHENSIVE PERFORMANCE MEASUREMENT SYSTEM OF MANAGERIAL PERFORMANCE: DISTRIBUTIVE AND](#)

**INTERACTIONAL JUSTICE AS THE MEDIATORS** Susiana Susiana [Ph.D Student at Faculty of Economics and Business, Diponegoro University, Lecturer at the Faculty of Economics, Andalas University, Indonesia](#) Imam Ghozali, Fuad Fuad, Zulaikha Zulaikha [Faculty of Economics and Business, Diponegoro University, Indonesia](#) **ABSTRACT** The objective of this study is to analyze [the effect of a comprehensive performance measurement system on managerial performance](#) mediated by [distributive justice](#) and [interactional justice](#). The study population is the managers of manufacturing companies in Jakarta using respondents of 84 managers of the company. The research data are the primary data obtained by sending questionnaires to the respondents. The data were analyzed using regression analysis and using warp-PLS application. The results showed that the system of performance measurement comprehensively affects the managerial performance, [distributive justice](#) and [interactional justice](#). [Distributive justice and interactional justice](#) influence and can improve managerial performance because they are can eliminate subordinate mistrust to superiors and among subordinates. Key words: comprehensive performance measurement system, distributive justice, interactional justice, managerial performance. Cite this Article: [Susiana Susiana, Imam Ghozali, Fuad Fuad and Zulaikha Zulaikha, The Effect of the Comprehensive Performance Measurement System of Managerial Performance: Distributive and Interactional Justice as the Mediators, International Journal of Civil Engineering and Technology, 8\(8\), 2017, pp. 334-342. <http://www.iaeme.com/IJCIET/issues.asp?IType=IJCIET&VType=8&IType=8> 1. INTRODUCTION](#) Performance measurement is very important because it relates to performance appraisals associated with acceptance to be received by individuals (1). The company implemented a system used to measure the level of achievement of performance practice as previously <http://www.iaeme.com/IJCIET/index.asp> 334 planned and useful for the development of managerial compensation and organizational goals (2). The performance measurement is useful for managers as motivation to mobilize efforts to achieve organizational goals. Performance measurement in management accounting is a very important area for a company's survival (3). Research on performance measurement system (PMS) has not been widely discussed in accounting management studies (4). Some of the previous researchers examined the PMS and the managerial performance (MP), among others: (5);(6);(7);(2). Among these studies, inconsistent results are still found. This is due to the indirect relationship of CPM and MP that must use variables mediating(5). Some of the variables used as mediators include: clarity of roles and psychological empowerment (5), procedural justice and organizational commitment (8), motivation (9); mental capital and mental development (10). This study examines how the influence of comprehensive performance measurement system (CPMS) on managerial performance (MP) is viewed from the perspective of application and perception of fairness [in the context of management accounting](#). This [research](#) uses [the](#) variable of distributive justice (DJ) and interactional justice (IJ) as a mediation that can bridge the CPMS and PM. The main reason why it is necessary to consider the consequences of DJ and IJ in CPMS implementation is that the CPMS is one of the control tools of a management control system that aims to align management behavior to the achievement of corporate objectives (11). Performance measurement can lead to both positive and negative reactions (12), can influence attitudes and behavior (Lau and Moser, 2008). The consequences of applying organizational justice lead to values agreed upon by individuals within the company(1). To answer the problem of the research, the authors conducted a survey on companies, especially manufacturing companies located in Jakarta. The reason for choosing manufacturing companies in Jakarta is because most or more than 80% of Indonesian manufacturing companies are located in Jakarta and they have implemented CPMS (4). Meanwhile, the respondents of this study is the middle and functional managers of the company namely: marketing manager, financial and accounting manager, human resources manager, and operational manager. The reason of using the managers is that the managers are fully responsible for their function and authority. This research can provide benefits and contributions to: first, accounting science, especially management accounting. CPMS application of justice to managerial performance is still not widely discussed in management accounting (13);(14); (7). Previous research focused on accounting-based performance measurement(15); (3);(16). Second, the research model examines CPMS, distributive justice and interactional justice on managerial performance. Previous studies have not yet applied distributive and interactional justice to managerial performance. 2. LITERATURE REVIEW In general, researchers assume that CPMS can improve [distributive justice and interactional justice](#) and [will be able to](#) improve managerial performance Thus, it is expected that there will be transparency in the implementation of performance measurement so as to avoid misunderstanding of the assessment. If justice has been implemented, it will be able to improve managerial performance. 2.1. The Influence of CPMS with MP CPMS provide information relevant to decision making. Relevant information is obtained from performance measurement tools covering both financial and non-financial aspects (7). CPMS is used to measure long-term performance (8), the measurement of the various value chains within the firm (17) comprises multiple measurement sequences that maintain key or key performance areas of a business unit (5), and is a system for building mental and mental capital managers (10). The use of CPMS is very important because the information obtained is useful for managers and can improve managerial performance. Performance measurement system by a company will motivate managers so that managers can work better (9). If the CPMS are well executed, the information will be obtained quickly and can improve managerial performance 2.2. The Effect of CPMS on DJ CPMS is a performance measurement system that is very important because it involves earned income such as, reward, remuneration and promotion possibility for managers, can be categorized with the promotion that will be obtained. If the performance evaluation process is perceived to be unfair, they tend to be unfavorable to their superiors, it may lead to a disquieting attitude towards the boss because superiors are viewed in unjust procedural use (8). The concept of distributive justice is [based on the principle of justice](#). [The allocation of benefits and costs](#) in the [group should be proportional to the](#) contribution [of group members](#) (18). Characteristics of performance measurement can affect the scope workload and authority as a manager. Performance measurement can provide more accurate data/information (8), with the data can be determined the amount of compensation to be received. This makes it possible to determine the size of the manager's efforts accurately. Performance measurement system is used by managers to make decisions about determining the amount of incentives to be paid to employees(1). Organizational justice theory (19) explains that subjective norms are formed from normative beliefs that consist of two main aspects: belief and hope. This belief refers to how much individual expectations are perceived by the individual in relation to the fair procedure of the management of the company, and is thought to influence the individual to produce high performance. This is in line with goal setting theory that states that a performance measurement system associated with cognition and eventually lead to feedback and hope (expectancy/self- efficacy)(20). 2.3. The Effect of DJ on PM The results received will be fair if they are based on the business estimator. Measurement of performance based on the effort made in accordance with the results obtained will be able to improve performance because the individual felt noticed by the company (21); (3). This allows individuals to understand how their relationship with the company in the long run. The action presents an accurate and objective picture of the subordinate performance level (3). The goal is to be achieved when employees [feel that they are accepted and valued by the](#) company. Performance measurement system and fairness towards employees' working result is something that has been conducted in accordance with a fair procedure, [regardless of whether the decision made favorable or unfavorable](#) for [them](#) (18). Employees will accept company policies if the company provides an explanation of the workload and the magnitude of the results to be obtained by the company's employees (1). 2.4. The Effect of CPMS on IJ Performance measurement systems can help managers to interact with company members. Managers can interpret the performance measurement system comprehensively to help businesses to integrate the various business units implemented and will affect the interaction of members of the company (22). (23) identified company goals in a broad perspective that illustrates not only financial or financial-oriented aspects. Subordinates assume that the company's performance measurement system is in compliance with the policies set by the company. If the company has a fair policy execution, there will be an interaction among subordinates. This is because the system that regulates the performance measurement involves members of the company, so it results to interaction between the boss and subordinates. Interactional justice emerged from the leadership of the company members in a fair corporate policy (24). Because managers are required to be able to treat employees fairly, if justice is done, it will create a harmonious interaction that can make the motivation for members of the company in improving their performance. 2.5. The Influence of IJ on PM [Interactional justice focuses on](#) individual [perceptions of the treatment](#) received from superiors over policy enforcement. Usually the treatment received is in the form of treatment to show social sensitivity, such as politeness conducted by the justice initiator against the receiver of fairness, respect, honesty, dignity (25). (26) found that interactional justice has treatment that reflects how far [people are treated with](#) courtesy, [dignity and respect by](#) the

employer [or](#) supervisor [in](#) carrying out the determination of the results. Interactional justice focuses on the explanation given by the employer to any person to convey information on the procedure used and the results will be shared (25). The relationship between decision maker and receiver, may establish interpersonal criteria. In the context of justice, common belief is seen from the model of procedural and interactional justice. However, there are differences in both models. The context of procedural justice believes in the organization while confidence interactional justice addresses to the boss or leader (25). Performance measurement companies should be able to pay attention to interactional justice because it will affect the trust by members of the company. (2) stated that one of the causes of hatred attitude caused negative attitude toward the decision makers who can be identified with a poor outcome and the procedure unfair. 3. RESEARCH METHODS 3.1. Data Acquisition Techniques This research is a survey research. The data used are primary data. The population [in this study](#) is [the managers of a manufacturing company in Indonesia](#). (6) which states that [companies listed on the Indonesia Stock Exchange](#) tend [to use comprehensive performance measurement system and can provide a fairly clear picture of the implementation of the system](#). Research subjects are middle and functional managers with the reason: they understand more about the duties and functions as managers who carry out the responsibilities given to them. 4. RESULTS AND DISCUSSION There were 400 copies of questionnaires sent to 100 companies. The questionnaires returned were 84 copies or 21%. The data received were processed [by using Partial Least Square \(PLS\)](#). In table 1 [shows that the value of loading factor and convergen validity is above 0.6](#) which means being fulfilled because it is above the required. Thus [it can be concluded that the overall construct has a good relationship and can be analyzed further](#). Table 1 Combined Loadings and Cross-Loadings Results CPMS DJ IJ MP Type (a SE P value C1 0.785 -0.055 -0.230 0.077 Reflect 0.086 <0.001 C2 0.792 -0.306 0.024 -0.041 Reflect 0.086 <0.001 C3 0.816 0.224 -0.071 -0.231 Reflect 0.086 <0.001 C4 0.775 0.018 0.083 0.049 Reflect 0.087 <0.001 C6 0.672 -0.201 0.252 0.195 Reflect 0.089 <0.001 C7 0.681 0.351 -0.129 -0.106 Reflect 0.089 <0.001 C9 0.752 -0.020 0.098 0.084 Reflect 0.087 <0.001 D1 0.114 0.882 0.047 -0.192 Reflect 0.084 <0.001 D2 -0.098 0.886 -0.091 0.196 Reflect 0.084 <0.001 D3 0.089 0.946 -0.082 -0.198 Reflect 0.082 <0.001 D4 -0.027 0.901 0.097 -0.101 Reflect 0.084 <0.001 D5 -0.086 0.866 0.034 0.317 Reflect 0.084 <0.001 I1 -0.058 -0.120 0.846 0.083 Reflect 0.085 <0.001 I2 -0.070 -0.280 0.798 0.000 Reflect 0.086 <0.001 I3 0.114 0.093 0.803 0.022 Reflect 0.086 <0.001 I4 0.015 0.288 0.866 -0.102 Reflect 0.084 <0.001 P1 0.182 -0.112 0.048 0.803 Reflect 0.086 <0.001 P2 -0.111 -0.135 -0.124 0.749 Reflect 0.087 <0.001 P3 0.014 0.232 -0.495 0.642 Reflect 0.090 <0.001 P4 0.035 -0.001 0.056 0.726 Reflect 0.088 <0.001 P5 0.275 0.287 0.138 0.727 Reflect 0.088 <0.001 P8 -0.454 -0.033 -0.071 0.644 Reflect 0.090 <0.001 P9 -0.007 -0.193 0.372 0.746 Reflect 0.087 <0.001 Source: Result of if WarpPLS data (2016) 4.1. Determining the [Measurement Model or Outer Model](#) To determine [the model, the calculation used is discriminant validity, convergent validity and reliability](#). This is intended [to determine the validity and reliability of the indicators used in the study](#). Measurement is conducted to measure the validity of the latent variables. The following describes the results of validity test using Warp-PLS. Table 2 Validity Test Results Testing Parameter Value Rule of Thumb Conclusion Validity CPMS DJ IJ MP 0.570 >0.50 0.804 >0.50 0.687 >0.50 0.521 >0.50 Valid Valid Valid Valid Source: Result of if WarpPLS data (2016) The test validity of a construct can be known from the value of AVE; if the value of AVE > 0.5, the model has good convergence validity. The results of data processing above shows the value of AVE is above 0.5 which means that the data used has already had good convergence validity. The reliability test is used to measure whether the instrument is an indicator variables or constructs. The following illustrates the reliability test results using Warp-PLS. The results of data processing above show that Cronbach's alpha and Composite reliability values are above 0.70. It can [be concluded that the construct has a high reliability](#) or reliable. Table 2 Reliability Test Results Testing Parameter Cronbach's Composite reliability Rule of Reliability alpha coefficients Thumb CPMS 0.873 0.937 >0.70 DJ 0.937 0.953 >0.70 IJ 0.848 0.89 8 >0.70 MP 0.845 0.883 >0.70 Source: Result of if WarpPLS data (2016) Conclusion Reliable Reliable Reliable Reliable 4.2. Testing Structural Model or Inner Model Inner model testing was done to see the relationship between latent variables. Structural models were evaluated using the R-square for dependent constructs. The higher the R square value the better it is in predicting the outcome model. The data processing obtained DJ R-square = 0.146, 0.180 and IJ = MP = 0.633. From these results, it can be concluded that the model is good. Hypothesis testing results can be seen from the results of Path Coefficient as illustrated in table 3. Table 3 Path Coefficient Results CPMS DJ IJ MP DJ 0.382 IJ 0.425 MP 0.363 0.346 0.245 The results of data processing above can be entered into a research model that [can be seen in Figure 1](#) below: [Figure 1](#) Research Framework 5. HYPOTHESIS DISCUSSION Hypothesis 1: CPMS has positive influence on MP Test results show that CPMS has an effect of 0.363 at  $p < 0.001$ . The results of these tests produced a positive and significant value, which means that hypothesis 1 is accepted and [supported. The findings of this study are consistent with the findings](#) of a study conducted by (5) and (1) stating that CPMS information can have a positive effect on improving managerial performance. This finding [is expected to provide empirical evidence of the importance of CPMS information to improve managerial performance](#) as it will affect policy in decision making. This result is not in line with research conducted by (14) which states that CPM is not related to the MP. Hypothesis 2: CPMS has a positive effect on DJ The result shows the influence of CPMS on DJ is 0,382  $p < 0.001$  which means that CPMS has positive effect on DJ showing that hypothesis 2 is accepted. This hypothesis is in line with (1) study which states that the information obtained from CPMS will affect DJ, because it is associated with the determination of the amount of acceptance to be received by subordinates. Hypothesis 3: DJ has positive effect on MP The result shows the influence of DJ on MP is 0,346  $p < 0.001$  which means that DJ has influence on MP equal to 35%. The results of these tests produced a positive and significant value, which means that hypothesis 1 is accepted and supported. The results of this study are in line with research conducted by (1) which states that distributive justice can be perceived and will improve individual performance. This finding also supports the results of (27) study which states that distributive justice will improve managerial performance. Hypothesis 4: CPMS positively affects IJ The result shows the influence of CPMS on IJ is equal to 0,425  $p < 0.001$  which means to have positive and significant influence equal to 43%, so hypothesis 4 can be accepted. This finding is in line with research findings (25) which states that CPMS will affect the interaction relationship between subordinates and superiors and vice versa. The results of this empirical evidence can provide information and feedback needed by managers. Hypothesis 5: IJ has a positive effect on PM The result of data processing shows influence of IJ with PM is equal to 0,245  $p < 0.001$  which means to have positive and significant influence equal to 25%, so hypothesis 5 can be accepted. This illustrates that IJ can increase MP because the information generated from IJ can have a positive effect on manager behavior so as to improve managerial performance. This finding is consistent (9) findings regarding information upgrades with interactional occurrence in order to improve managerial performance. 6. CONCLUSIONS AND RECOMMENDATIONS From the above discussion, some conclusion can be drawn, among others: 1. CPMS have a significant direct relationship to MP, DJ, IJ. 2. DJ and IJ are able to mediate the influence of CPMS and MP. In other words, the implementation of distributive and interactional justice will be able to encourage the creations of improved implementation of CPMS better so that relations and cooperation among subordinates, superiors with subordinates will further improve. Therefore, it will result to the improvement of managerial performance. This study has several limitations, among others: firstly, the sample used is a large Indonesian manufacturing company so it takes a long time to be able to collect the questionnaire. It is because the managers have a very busy job so there was little time to respond to the questionnaire or they did not want to respond to the questionnaire. Second, managers know best how well they work, but performance evaluations on the basis of self-assessment conducted in this study may be biased. REFERENCES [1] Burney, L. HCA, S.K.W. 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