



The Effect Of Non-Financial Performance On Managerial Performance Mediated By The Clarity Of Role And Procedural Justice

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ABSTRACT

The study aims to test the influence of non-financial and managerial performance with the clarity of role and procedural justice as the mediation variables. This quantitative study used a descriptive approach. The population in this study was sharia bank employees in Surakarta, Indonesia. The sampling technique employed in this study was convenience sampling. The sample criteria in this study consisted of the respondents who had subordinate employees under and had worked at least a year; as for the samples in this study, it amounted to 126 respondents. The data used in the study was the primary data, collected through surveys in physical form. The data analysis then utilized multiple linear regression and moderating regression with an absolute value-difference approach. The study results with multiple linear regression analyses showed that non-financial performance influenced managerial performance, the clarity of the role affected the managerial performance, procedural justice influenced managerial performance, and non-financial performance affected the managerial performance, with the clarity of role mediation. However, the procedural justice variables did not mediate the influence of non-financial performance on managerial performance.

INTRODUCTION

Performance issues are certainly related to process, results, and usability. In this regard, performance is work in quality and quantity achieved by employees in carrying out their duties based on their responsibilities. Suppose performance is defined as the achievement of results or level of organizational achievement. In that case, performance is concerned with a work result that can be achieved by individuals or groups of people in an organization based on the authority and responsibility carried out to achieve organizational goals legally, not violating the law, and based on morals or ethics. Then, performance measurement systems can clarify tasks by clearly understanding employees regarding performance, the effect of an action, and its relationship with other parts of the organization's operations. Thus, it can be stated that the performance measurement system can clearly inform employees regarding their work responsibilities. Bowen and Lawler (1992) suggested that information about an organization's mission and performance is necessary for someone who knows how to proceed. Bowen and Lawler (1992) also stated that information related to the organization would make someone know more clearly and understand their role in the company. Furthermore, Lau and Sholihin (2005) indicated that the use of long-term non-financial measures is likely to generate more positive employee behavior than the results of using short-term financial measures.

Several previous studies related to non-financial performance, managerial performance, role clarity, and procedural justice, among others, have been conducted by Burney L. L. and S. Widener. (2019), Paramitha (2017), Tubbs S.T & Moss (2017), Sartika (2017), Sinulingga (2015), and Basri (2015). In those studies, the variables used consisted of non-financial performance, role clarity, and procedural justice as independent variables and managerial performance as the dependent variable. In addition to differences in the types of variables used, other differences with previous research are the research object and location. In this case, no previous research has used Islamic banking companies as research objects.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Goal-Setting Theory

The goal-setting theory was originally described by Locke (1968 in Lestari, 2019). The theory explains that two cognitions, namely values and intentions, are determinants of one's actions. According to the theory, an individual sets the goals of his future actions, influencing that person's actions.

In addition, the theory indicates a relationship between targets and performance. Targets can be assessed as goals/performance levels to be achieved by individuals. When an individual commits to a target, it can affect his behavior and the consequences of his performance.

Contingency Theory

Contingency theory assumes that no accounting system is accurately implemented in all companies and company conditions because of the many influencing factors (Fifi, 2020).

The contingency approach is based on the premise that no predictor variable is universally accurate for the entire organization. However, it depends on situational factors and conditions in the organization. According to this approach, other situational factors may equally interact in a situation. Govindarajan (2017) asserted that in reconciling contradictory research findings, a contingency approach is needed to evaluate conditional factors; in the study, for example, there may be things that can make the apparatus's performance more effective.

Motivation Theory

Motivation is defined as encouragement. Encouragement is a movement of the soul and behavior of a person to act. Meanwhile, the motive can be called a driving force, which means something that can move people in carrying out actions and behavior, and in that action, there is a purpose. According to Andi et al. (2019), the definition of motivation includes various aspects of human behavior and actions that can spur someone to act or not act.

Motivation can be concluded as a measure of ability that can spur someone to behave and carry out actions internally and externally, positively or

negatively, in giving direction depending on the manager's abilities (Hamid, 2016).

Non-Financial Performance

Non-financial performance is crucial since organizations face rapidly changing environments. Non-financial performance measurement will be directly related to business strategy and can change based on changes in the state of the business environment. Lau and Sholihin (2005) believe that the use of long-term non-financial measures generally creates more positive employee actions than the results of using short-term financial measures. Changes in the company's environment and increasingly intense competition also make non-financial factors an essential measurement because qualitative information concerns the organization's relationship with external factors and company operations (Fifi, 2020).

Managerial Performance

Performance is a description of the level of achievement in implementing an activity program or policy to realize the organization's targets, vision, mission, and goals. Performance can be seen and measured if an individual or a group of employees already has guidelines and benchmarks for success that the organization has determined. The real meaning of performance comes from the words job performance and is also called actual performance or work performance and actual achievements that have been achieved by an employee (Moeheriono, 2014).

The success of an organization in achieving its goals and fulfilling its social responsibilities largely depends on its managers. If managers can carry out their duties well, the organization will be able to achieve the desired goals and objectives (Sartika, 2017).

Role Clarity

Role clarity is defined as a level where employees can ascertain and know exactly how the company expects them to carry out the work (Chen et al., 2020).

The performance appraisal mechanism concerning increasing the certainty of individual roles is carried out through various methods, namely by explaining expectations regarding their role, describing appropriate actions to fulfill their

expectations, and outlining the expectations of a role through providing comprehensive strategic and operational information for a company (Tubbs ST & Moss, 2017).

According to Sawyer (1992 in Sartika (2017), role clarity has two aspects: goal clarity and process clarity. Goal clarity is how much a job's results, goals, and objectives are clearly stated. Meanwhile, process clarity is the individual's belief in the results of his performance.

Procedural Justice

Procedural justice is closely related to obedience and transparency of the decision-making stages. The concept of procedural justice can be distinguished through distributive justice (justice for the distribution of rights and resources) and retributive justice (justice to correct mistakes). Listening to the statements of all parties before making a decision is a stage considered suitable to be chosen so that a stage can be judged to be procedurally fair. Procedural justice is also defined as the perception of fairness in decision-making in the organization so that every member of the organization feels involved in it (Yeney et al., 2019).

Hypothesis Development

The Influence of Non-Financial Performance on Managerial Performance

The performance measurement mechanism run by the company can motivate managers to work better because the company needs their work performance in evaluating the performance of managers in the future. This hypothesis supports the research results of Fifi (2020), Andi et al. (2019), and Sinulingga (2015), where the three researchers explained that good non-financial performance had an impact on the company's managerial performance. According to the explanation, the writers proposed the following hypothesis:

H1: Non-financial performance affects managerial performance.

The Influence of Non-Financial Performance on Role Clarity

The performance appraisal mechanism about increasing the clarity of individual roles is carried out by various methods, namely through exposing expectations regarding that role, outlining

appropriate actions to fulfill those expectations, and outlining the expectations of a role through providing comprehensive information on the strategy and operations of a company (Sinulingga, 2015).

The results of Nazarudin's research (2017) explained that the clarity of work and the role of each individual in the company would motivate the employees concerned and result in an increase in the company's non-financial performance. Based on the explanation above, the proposed hypothesis is:

H2: Non-financial performance affects role clarity.

The Effect of Role Clarity on Managerial Performance

Performance information is the initial key to clarifying roles. Bowen and Lawler (2015) believe that information about an organization's mission and performance is needed by individuals who know how to act. The research results by Sinulingga (2015) and Sartika (2017) showed that the relationship between the role clarity of each individual in the company influenced the company's performance, especially managerial performance; the better the role clarity of each individual, the better the managerial performance of the company because the clarity of roles is related to the increase in managerial performance. According to the explanation above, the writers proposed the following hypothesis:

H3: Role clarity affects managerial performance.

The Effect of Role Clarity in Mediating the Relationship between Non-Financial Performance and Managerial Performance

Measurement systems can influence human actions inside the company or outside the organization. Companies need a performance appraisal mechanism that can be useful as an information provider that can be used as a reference for managers to take a policy for the company's progress.

Performance measurement is an important factor for companies because performance measurement is an effort to map strategies on actions to achieve a target (Paramitha, 2017). Role

clarity improves managerial performance through non-financial performance (Sartika, 2017). According to the above, the authors proposed the following hypothesis:

H4: Role clarity mediates the relationship between non-financial performance and managerial performance.

The Effect of Non-Financial Performance on Procedural Justice

According to Hendrawan et al. (2015), procedural justice refers to the social-psychological consequences of procedural variations that focus specifically on procedural effects on judgmental justice.

Paramitha (2017) stated that non-financial performance measurement could spur companies to adhere to the achievement of short-term financial benefits strongly. It makes companies invest more in the short period and do not pay attention to investments that can generate long-term value, for example, intangible and intellectual assets that can create growth in the future. In addition, the company's performance measurement system will lead to different perceptions among individuals within the company. Positive perceptions will grow that what employees receive has provided procedural justice for their performance, while negative ones perceive that no procedural justice has been received so far (Hamid Bone, 2017; Yeney and Sofyan, 2019).

Based on this description, the proposed hypothesis is:

H5: Non-financial performance affects procedural justice.

The Effect of Procedural Justice on Managerial Performance

The use of financial and non-financial measures to measure performance measurement systems and their relationship to procedural justice has been studied (Sinulingga, 2015) and Yeney and Sofyan (2019). The results of their research have proven that the use of financial and non-financial performance measures had a significant effect on procedural justice. Based on this description, the writers then proposed the following hypothesis:

H6: Procedural justice affects managerial performance.

The Effect of Procedural Justice in Mediating Non-Financial Performance Relationships

The use of financial and non-financial performance to evaluate managerial performance can be experienced as a fair procedure if its performance is measured based on what it does or is in line with procedures that the company has determined.

Regarding managerial performance, research by Paramitha (2017) and Yeney and Sofyan (2019) has proven that the relationship between financial and non-financial performance measurements on managerial performance was not directly through the intervening variable of procedural justice. Based on this description, the authors proposed the following hypothesis:

H7: Procedural justice mediates the relationship between non-financial performance and managerial performance.

RESEARCH METHOD

Population, Sample, and Data Sources

Population refers to all groups of people, phenomena, or things to be studied (Sekaran, 2016). In this case, the population was all supervisors/managers who worked at Islamic banks in Surakarta.

Meanwhile, sampling is the process of selecting elements from the population so that the characteristics of the sample can be generalized to the population. The researchers applied the convenience sampling technique, a collection of information from population members that is easy to obtain and relevant (Sekaran, 2016). Therefore, anyone who can provide information even if he meets the researchers by chance can be the sample, only if the subject which informs them is suitable as a data source (Sekaran, 2016). The qualifications of the sample studied were supervisors/managers of Islamic banks in Surakarta who worked for at least one year.

The type of data in this study was primary data sourced from objects observed and examined directly by conducting data collection through distributing questionnaires to the specified sample. The research data contained in the form of statements were collected through self-reports from the subjects.

Operational Definition and Measurement of Variables

1. The dependent variable used in this study was managerial performance. The indicators used comprised planning, investigation, coordination, evaluation, monitoring, and negotiation.
2. The independent variable used in this study was non-financial performance. Non-financial performance is vital because organizations face rapidly changing environments. Non-financial performance measurement will be directly related to business strategy and can change based on changes in the state of the business environment. The indicators used consisted of:
 - a. The level of employee satisfaction in the office/institution where I work
 - b. Number of innovations developed by the office/agencies where I work
 - c. The quality of our service to customers
3. Mediation Variable

According to Sugiyono (2017), the mediating variable is a variable that theoretically affects the relationship between the independent variable and the dependent variable into an indirect relationship and cannot be measured and observed. The test criteria, according to Ghazali (2018), include (1) perfect mediation variables: if after entering the mediation variable into the regression equation model, the effect of the independent variable on the dependent, which was significant (before entering the mediating variable), becomes insignificant, and (2) partial mediation variable: if after entering the mediation variable into the regression equation model, the effect of the independent variable on the dependent, which was significant (before entering the mediating variable), remains significant.

In this study, there were two mediating variables:

- a. Role Clarity

According to Sawyer (1992 in Sartika (2017), role clarity has two aspects: goal clarity and process clarity. Goal clarity is how much a job's results, goals, and objectives are stated clearly. Meanwhile,

process clarity is the individual's belief in the results of his performance.

The measurement indicators include:

- 1) Clear explanation for each job to be done
- 2) The company considers the best interests of employees when making decisions.
- 3) The company cares about the opinions and ideas of employees.

b. Procedural Justice

Procedural justice is defined as the perception of fairness in decision-making in the organization so that every member of the organization feels involved in it (Yeney et al., 2019).

The measurement indicators include:

- 1) How fair are the procedures used to evaluate employee performance?
- 2) How fair are the procedures used to carry out the promotion?
- 3) How fair are the procedures used to communicate performance feedback?

Analysis Method

The analytical tool used in this research was multiple regression analysis.

Regression equation:

$$KPer = \rho_1 KNF + e_1 \quad (1)$$

$$KPro = \rho_1 KNF + e_1 \quad (2)$$

$$KM = \rho_1 KNF + e_1 \quad (3)$$

$$KM = \rho KNP + \rho KPer + e_2 \quad (4)$$

$$KM = \rho KNP + \rho KPro + e_2 \quad (5)$$

Description:

KNF: Non-financial performances

KPer: Role clarity

KPro: Procedural justice

KM: Managerial performance

e1, e2: Residual factor

RESULTS AND DISCUSSION

Description of Research Object

This research was conducted on supervisors/managers at Islamic banks in Surakarta who had worked for at least one year. The purpose of this study was to determine the effect of non-financial performance on managerial performance mediated by role clarity and procedural justice at Islamic banks in Surakarta. Data were collected by distributing questionnaires given to respondents directly who worked at Islamic banks in Surakarta. The distribution of questionnaires was 150; of these, 126 questionnaires were returned and filled out, while 24 were not returned. Thus, 126 questionnaires could be used to prove the research hypothesis. Following are the details regarding the distribution and return of the questionnaire.

Hypothesis Testing and its Discussion

Before testing with regression analysis, the authors tested the classical assumption, including the normality test, multicollinearity test, and heteroscedasticity test. The classical assumption test results showed that the regression residuals were normally distributed, and there was no multicollinearity and heteroscedasticity.

Meanwhile, the hypothesis testing results are as follows:

Table 1. Hypothesis Test Results

Variable	Coefficient B	Sig	Description	
Regression Model 1:				
Constant	7.748	0.036		
Non-financial performance	1.398	0.000	S	H1 is accepted.
Role clarity	3.125	0.015	S	H3 is accepted.
Adjusted R square: 0.595				
F-count	= 87.512			
Sig	= 0.000			
Regression Model 2:				

Constant	8.042	0.042		
Non-financial performance	0.767	0.000	S	H5 is accepted.
Procedural performance	0.131	0.021	S	H6 is accepted.
Adjusted R square: 0.577				
F-count	= 86.132			
Sig	= 0.000			

Source: Primary Data Processed, 2020

Regression Equation:

Regression Model 1:

$$KM = 7.748 + 1.398KNF + 3.125 KPer$$

Regression Model 2:

$$KM = 8.042 + 0.767KNF + 0.131 KPro$$

Path Analysis

Path analysis in this study was to see the effect of the mediating variable (role clarity and procedural justice) in the relationship between the independent variable (non-financial performance) on the dependent variable (managerial performance). Furthermore, these results would be analyzed using the Sobel test. Sobel test was used to determine the effect of mediating variables, namely role clarity and procedural justice. According to Ghozali (2018), a variable is called mediation if the

variable influences the relationship between the independent and dependent variables.

1. Role Clarity in Mediating the Relationship of Non-Financial Performance to Managerial Performance

To measure the strength of mediation between variables, the following are needed: the regression coefficient value of the non-financial performance variable on the role clarity variable, the regression coefficient value for the role clarity variable on the managerial performance variable, the standard error value for the relationship between the non-financial performance variable and the role clarity variable, and the standard error value for the role clarity variable on managerial performance. For more details, these values can be seen in Figure 1 below:

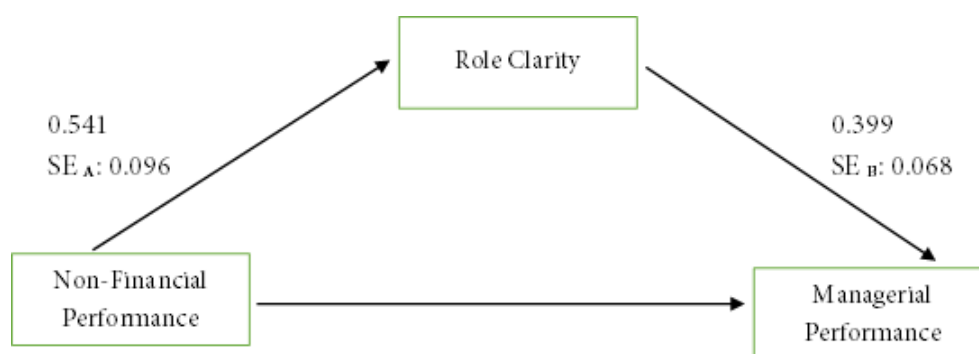


Figure 1. Path Analysis on the Relationship of Non-Financial Performance to Managerial Performance with Mediation of Role Clarity

After knowing each coefficient value and standard error, the Sobel test was conducted online, referring to the <https://www.danielsoper.com> site.

The Sobel test results were compared with the Z-table value (1.645). If the Z value was greater than the Z-table, the variable was referred to as a mediating variable since it influenced the relationship between non-financial performance variables and

managerial performance. From the results, a Z value of 4.064 was obtained, so the role clarity variable was a mediating variable affecting the relationship between the independent and the dependent variables. These results also indicated that H4 was accepted. In other words, the role clarity in mediating the relationship between non-financial performance and managerial performance at Islamic banks in Surakarta has been proven.

2. Procedural Justice in Mediating the Relationship of Non-Financial Performance to Managerial Performance

To measure the strength of mediation between variables, the following are needed: the regression coefficient value of the non-financial performance variable on the procedural justice variable, the regression coefficient

value for the procedural justice variable on the managerial performance variable, the standard error value for the relationship between non-financial performance variables and procedural justice, and the standard error value for the procedural justice variable on managerial performance. For more details, these values can be seen in Figure 2 below:

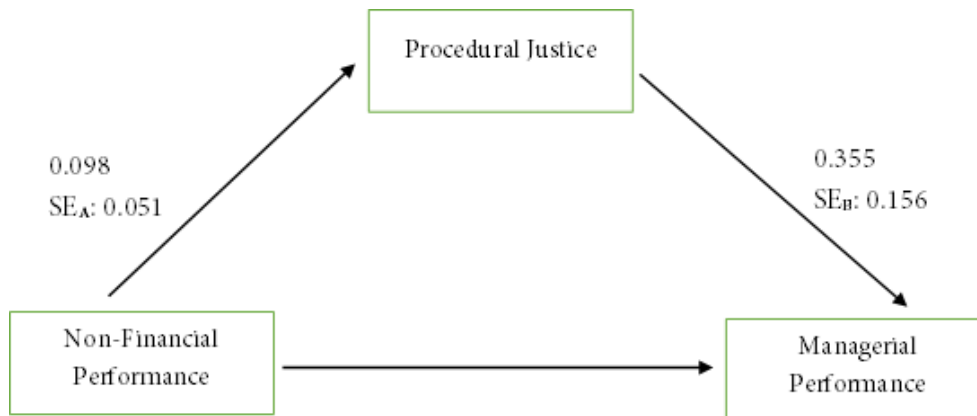


Figure 2. Path Analysis of the Relationship between Non-Financial Performance and Managerial Performance with Procedural Justice Mediation

After knowing each coefficient value and standard error, the Sobel test was conducted online, referring to the <https://www.danielsoper.com> site.

The Sobel test results were compared with the Z-table value (1.645). If the Z value was greater than the Z-table, the variable was referred to as a mediating variable since it influenced the relationship between non-financial performance variables and managerial performance. From the results, a Z value of 1.468 was obtained, so H7 was rejected. Alternatively, it can be said that the procedural justice variable was not a mediating variable affecting the relationship between the independent variable and the dependent variable. These results also showed that the seventh hypothesis, procedural justice in mediating the relationship between non-financial performance and managerial performance at Islamic banks in Surakarta, has not been proven.

DISCUSSION

Non-Financial Performance Affects Managerial Performance.

The results showed that the value of t-count for non-financial performance variables was $13.034 > t\text{-table } (\alpha: 0.05)$ of 1.657. Because $t\text{-count} > t\text{-table}$, H1 was accepted, meaning that non-financial performance had a positive and significant effect on managerial performance. The results of this study are in line with studies conducted by Fifi (2020), Andi et al. (2019), and Sinulingga (2015), where the three researchers explained that good non-financial performance impacted the company's managerial performance. Relevant information was also obtained from performance measurement tools, including financial and non-financial aspects. Concerning this, the company's performance measurement system will motivate managers to work better since the company needs their work performance to evaluate their performance in the future.

Non-Financial Performance Affects Role Clarity.

The results revealed that the value of t-count for non-financial performance variables was $5.611 > t\text{-table } (\alpha: 0.05)$ of 1.657. Since $t\text{-count} > t\text{-table}$, H2 was accepted, indicating that non-financial performance had a positive and significant effect on role clarity. The results of this study align with Nazarudin's (2017) research that the clarity of work and the role of each individual in the company would motivate the employees concerned, and it impacted increasing the company's non-financial performance. Therefore, non-financial-based performance measurement will be more easily understood by a manager to increase the manager's role clarity.

Role Clarity Affects Managerial Performance.

The results uncovered that the t-count value of the role clarity variable was $4.426 > t\text{-table } (\alpha: 0.05)$ of 1.657. The value of $t\text{-count} > t\text{-table}$ so that H3 was accepted, which means that role clarity had a positive and significant influence on managerial performance. The research results by Sartika (2017) and Sinulingga (2015) also revealed that the relationship between the role clarity of each individual in the company influenced company performance, especially managerial performance; the better the clarity of the roles of each individual, the better the managerial performance of the company.

Role Clarity in Mediating Non-Financial Performance Relationships

Regarding managerial performance, the Sobel test results showed that the Z value was greater than the Z-table value ($4.064 > 1.645$), so H4 was accepted. It means that role clarity mediated the relationship of non-financial performance with managerial performance. From these results, it is also known that the role clarity was partial mediation because the magnitude of the effect after being mediated was smaller than the direct effect ($4.064 < 13.034$). It is in accordance with what has been stated by Muhammad (2017) that the measurement system would affect human behavior within the company and outside the organization. Thus, companies need a performance measurement system that will function as an information provider that can be a reference for managers in making decisions

for the company's progress. Here, performance measurement is one of the most important factors for companies since performance measurement is an effort to map strategies into actions to achieve certain targets.

Non-Financial Performance Affects Procedural Justice.

The results revealed that the t-count value of the performance variable was $1.917 > t\text{-table } (\alpha: 0.05)$ of 1.657. Since $t\text{-count} > t\text{-table}$, H5 was accepted, which indicates that non-financial performance had a positive and significant effect on procedural justice. The study results support the previous research conducted by Hendrawan et al. (2015) and Paramitha (2017), stating that non-financial performance measurement would encourage companies to stick to the achievement of short-term financial benefits. It causes companies to invest more in short-term investments and pay less attention to investments that can create long-term value, such as intangible and intellectual assets that can generate growth in the future. In addition, the performance measurement system carried out by the company will lead to different perceptions among individuals within the company; positive perceptions will grow that what employees receive has provided procedural justice for their performance, while negative perceptions provide the perception that so far, no procedural justice has been received (Hamid, 2016; Yeney and Sofyan, 2019).

Procedural Justice Affects Managerial Performance.

The results uncovered that the t-count value of the performance variable was $2.257 > t\text{-table } (\alpha: 0.05)$ of 1.657. The value of $t\text{-count} > t\text{-table}$ so that H6 was accepted. In other words, procedural justice had a positive and significant effect on managerial performance. The results of this study corroborate with studies conducted by Yeney and Sofyan (2019) and Sinulangga (2015), which stated that employees' perceptions of the procedural justice used by others to evaluate managers' performance are vital for their assessment of how they are treated. Financial and non-financial measures are a tool for measuring the performance measurement system and its relation to procedural justice.

Procedural Justice in Mediating Non-Financial Performance Relationships

Concerning managerial performance, the Sobel test results uncovered that the Z value was smaller than the Z-table value ($1.468 < 1.645$), so H_7 was rejected. It means that procedural justice did not mediate the relationship of non-financial performance with managerial performance. It is different from several previous studies that have been conducted. Among them, research by Paramitha (2017) and Yeney and Sofyan (2019) showed that the relationship between financial and non-financial performance measurements and the managerial performance had an indirect effect through the intervening variable of procedural justice and the use of financial and non-financial performance in evaluating managerial performance can be perceived as a fair procedure if its performance is measured according to what it does or under established procedures within the company.

CONCLUSION

Based on the analysis results and discussion carried out, it can be concluded that 1) role clarity has been proven to mediate the relationship between non-financial performance and managerial

performance at Islamic banks in Surakarta. Based on these results, it is also known that the role clarity was partial mediation since the magnitude of the effect after being mediated was smaller than the direct effect. In addition, 2) procedural justice did not mediate the relationship between non-financial performance and managerial performance at Islamic banks in Surakarta. Thus, the seventh hypothesis was rejected because the Z-count value was smaller than the Z-table value ($1.468 < 1.645$).

However, this study has limitations in that research data in the form of respondents' perceptions submitted through a questionnaire in physical form might affect the validity of the results so that respondents' perceptions did not necessarily reflect the real situation. In taking respondents, further research should know the nature of the respondent closely so that the study results can describe the actual situation.

This research implies that it can positively impact the company and the employees so that its performance measurement system will cause different perceptions between individuals in the company. Positive perceptions will grow that what employees receive has provided procedural justice for their performance, whereas negative perceptions show no procedural justice has been received so far.

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Appendix

Questionnaire

Part 1 (Non-Financial Performance)

No	Statement	1	2	3	4	5	6	7
1	The level of employee satisfaction in the office/institution where I work							
2	Number of permanent employees in the office/institution where I work							
3	Employee turnover rate in the office/institution where I work							
4	Number of innovations developed by the office/institution where I work							
5	Adoption of new technology by the office/institution where I work							
6	Number of new customers at the institution where I work							
7	Time to serve customers							
8	Number of complaints from customers in the office/institution where I work							
9	Customer satisfaction level							
10	The quality of our service to customers							

Part 2 (Role Clarity)

No	Statement	STS	TS	AS	N	S	SS	SSS
1	I have clear objectives for my work.							
2	A clear explanation for each job should be done.							
3	I know I have divided my time well.							
4	I know what my responsibilities are at work.							

5	I know exactly what is expected of me by the company.							
6	I feel confident in how much authority I have in the company.							
7	The company did not ignore my complaints.							
8	The company considers my best interests when making decisions.							
9	The company really cares about my well-being.							
10	The company cares about my opinions and ideas.							

Part 3 (Procedural Justice)

No	Statement	STA	TA	AA	N	A	SA	SAS
1	How fair are the procedures used to evaluate employee performance?							
2	How fair are the procedures used to carry out the promotion?							
3	How fair are the procedures used to communicate performance feedback?							
4	How fair is the procedure used to determine salary increases?							

Part 4 (Managerial Performance)

No	Statement	1	2	3	4	5	6	7
1	Planning: Setting goals, policies, actions (e.g., work schedules, budgets, and programs)							
2	Investigation: The collection and preparation of information, usually in the form of records or reports (e.g., measurement of output, analysis of work records)							
3	Coordination: Transferring information with subordinates to adjust or align procedures, policies, and programs							
4	Evaluation: Assessing proposals or performance (for example, employee performance, finances, or product inspections)							
5	Supervision: Directing, leading, and developing subordinates, guiding, training, and explaining work rules to subordinates, assigning work assignments, and handling complaints							
6	Staff selection: Retaining, recruiting, interviewing, and selecting new employees and placing, promoting, or transferring employees							
7	Negotiation: Purchasing, selling, or contracting for goods and services, contacting suppliers, and bargaining with specific sellers/groups or agents							
8	Representatives: Attending meetings with other companies, business association meetings, speeches for community events, and promoting the company's general goals							
9	Overall managerial performance							