



## DECISION MAKING AND MANAGERIAL PERFORMANCE: ANALYSIS OF ORGANIZATIONAL INTERNAL CONTROL, WORK EXPERIENCE AND LEADERSHIP STYLE (LITERATURE REVIEW OF HUMAN RESOURCE MANAGEMENT)

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**Abstract:** Previous research or relevant research is very important in a research or scientific article. Previous research or relevant research serves to strengthen the theory and phenomena of the relationship or influence between variables. This article reviews the Determination of Decision Making and Managerial Performance: Analysis of Organizational Internal Control, Work Experience and Leadership Style, A Study of Human Resource Management Literature. The purpose of writing this article is to build a hypothesis of the influence between variables to be used in further research. The results of this research library are that: 1) The Effect of Organizational Internal Control on Decision Making; 2) The Influence of Work Experience on Decision Making; 3) Influence of Leadership Style on Decision Making; 4) The Effect of Organizational Internal Control on Managerial Performance; 5) The Effect of Work Experience on Managerial Performance; 6) The Influence of Leadership Style on Managerial Performance; and 7) Effect of Decision Making on Managerial Performance.

**Keyword:** Decision Making, Managerial Performance, Organizational Internal Control, Work Experience, Leadership Style.

### INTRODUCTION

One of the important management activities is to fully understand the system in order to take the right decisions that will improve the overall system results within certain limits. The problems that arise often require the right decision making. Decision making is the first step what a manager will do for the problems that occur and produce various alternatives so that problems can be resolved. Along with the rapid growth and development of the Indonesian economy, the competition among entrepreneurs is also getting tougher. Each - each trying to improve the performance of the company/organization in all aspects contained within a company organization. In general, performance is defined as a person's success in carrying out a job. Performance is a person's success in carrying out a task. Performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities, in an effort to achieve the

goals of the organization concerned legally, not violating the law and in accordance with morals and ethics.

To improve performance, one of the efforts made is to strengthen the internal control system. This is because the internal control system plays a very important role, especially in managing the company. In addition, from observations related to work experience, namely the tenure of managers/employees who have not been too long ranging from 1 to 2 years, the level of knowledge possessed by managers and employees is not optimal, and the lack of mastery of the work used in the field of work that affects the results. work. Managers must have a leadership spirit which is an ability, process and art. It refers to an activity or activity that must be done to influence other people to behave in a certain way. Where successful leaders are leaders who spend time building collaboration across all organizational functions and talking to others informally about the importance of projects and priorities.

Based on empirical experience because many have done other research, it is difficult to find supporting articles in research as previous research or as relevant research. Articles as relevant researchers are needed to strengthen the theory being studied, to see the relationship between variables and build hypotheses, also very much needed in the discussion section of research results. This article examines the effect of Organizational Internal Control, Work Experience and Leadership Style on Decision Making and their Impact on Managerial Performance, a Human Resource Management Literature Study..

### **Formulation of the problem**

Based on the background, it can be formulated the problems to be discussed in order to build hypotheses for further research, namely:

- 1) Does the Organization's Internal Control affect Decision Making?
- 2) Does Work Experience Affect Decision Making?
- 3) Does Leadership Style Affect Decision Making?
- 4) Does the Organization's Internal Control affect Managerial Performance?
- 5) Does Work Experience Affect Managerial Performance?
- 6) Does Leadership Style Affect Managerial Performance?
- 7) Does Decision Making Affect Managerial Performance?

## **LITERATURE REVIEW**

### **Decision-making**

Decision making is the selection of a certain alternative behavior (behavior) from two or more of the existing alternatives (Terry, George R., Rue, 2014). Dimensions or indicators of Decision Making are intuition, experience, facts, authority and rationality (Terry, George R., Rue, 2014). Decision making is the process of making a choice from a number of alternatives to achieve the desired result (Lunenburg, 2010). Dimensions or indicators of Decision Making are past experience, cognitive bias, age and trust and commitment escalation (Guzzini, 2014). Decision Making is a systematic approach to a problem, collecting facts and data, careful research on alternatives and actions (Sondang P. Siagian, 2016). Dimensions or indicators of Decision Making are positions and positions, problems, situations, conditions and goals (Roy Tjiong, 2015). This decision making has been studied

by many previous researchers, including: (Kusumastuti, 2008), (I. G. P. B. S. P. Putra & Indraswarawati, 2021) and (Rondonuwu, 2013).

### **Managerial Performance**

Managerial performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities assigned to him (A.A Anwar Prabu Mangkunegara, 2012). Dimensions or indicators of performance are quality, quantity, execution of duties and responsibilities (A.A Anwar Prabu Mangkunegara, 2012). Managerial performance is the result of work that can be achieved by a person or group of people in a company in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not violating the law and not contrary to morals and ethics (Afandi, 2018). Dimensions and indicators of performance are quantity of work, quality of work, efficiency, work discipline, initiative and thoroughness (Afandi, 2018).

Managerial performance is a real behavior that is displayed by everyone as work performance produced by employees according to their role in the company (Rivai, 2012). Dimensions or indicators of ability and motivation factors (Rivai, 2012). Managerial Performance is the result of work produced, attendance, company regulations, and communication. Many theories of motivation put forward by experts are intended to provide a description that leads to what actually humans and humans will be like (Hasibuan, 2016). Dimensions and indicators of work produced, attendance, company regulations and communication (Hasibuan, 2016). This Managerial Performance has been studied by many previous researchers, including: (Assaly, 2018), (Ali, 2015), (Romauli Situmeang, 2017) and (Mamangkey et al., 2015) (Author R, 2020).

### **Organizational Internal Control**

Organizational internal control is internal control includes organizational structure, methods and measures that are coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and encourage management policies. (Mulyadi, 2014). The dimensions or indicators of the organization's internal control are the control environment, risk assessment, control activities, information and communication (Agoes, 2009). The organization's internal control is a set of policies or procedures to protect company assets or assets from all forms of abuse, ensure the availability of accurate company accounting information, and ensure that all legal provisions (regulations) and all management policies have been complied with or carried out as intended. should be by all employees of the company (Herry, 2016).

The dimensions or indicators of the organization's internal control are the control environment, risk assessment, control activities, information and communication of supervisory activities (Committee of Sponsoring Organization (COSO), 2013). Organizational internal control is a process implemented to provide assurance that meets several internal control objectives, including safeguarding assets, maintaining records in sufficient detail for proper and accurate reporting of company assets, providing accurate and reliable information, preparing financial statements with specified criteria, encourage and improve operational efficiency, encourage compliance in managerial matters and meet the

requirements of existing regulations and regulations (Romney & Steinbart (2015). The organization's internal control has been studied by many previous researchers, including: (Nur Azlina dkk, 2014) and (Hidayati & Dianawati, 2017).

### Work experience

Work experience is a measure of the length of time or period of work that a person has taken in understanding the tasks of a job and has carried it out well (Foster, 2015). Dimensions or indicators of Work Experience are length of time working, level of knowledge, mastery of work (Foster, 2015). Work Experience is the process of forming knowledge or skills about the method of a job due to the employee's involvement in carrying out work tasks (sedarmayanti, 2013). Dimensions or indicators of Work Experience are length of time working, level of knowledge, mastery of work (sedarmayanti, 2013). Work experience is the knowledge, skills, and abilities possessed by employees to carry out the responsibilities of their previous job (Wariati Nana dkk, 2015).

Work Experience is the mastery of employee knowledge and skills as measured by the length of service, the level of knowledge and skills possessed by employees (Handoko, 2014). Dimensions or indicators of Work Experience are time, type of task, implementation and results (Handoko, 2014). Work experience has been studied by many previous researchers, including: (Romauli Situmeang, 2017), (Yanti & Suardika, 2020) and (Mamangkey, 2013).

### Leadership Style

Leadership style is a set of characteristics used by leaders to influence subordinates so that organizational goals can be achieved (Rivai, 2017). Dimensions or indicators of Leadership Style are analytical, communication, courage and responsibility (Rivai, 2017). Leadership style is behavior and strategy, as a result of a combination of philosophies, skills, traits, attitudes, which a leader often applies when he tries to influence the performance of his subordinates (Kumala, H. R., & Agustina, 2018). Dimensions or indicators of leadership style are Decision Making Ability, Motivating Ability, Communication Ability, Ability to Control Subordinates, Responsibility and Emotional Control Ability (Kumala, H. R., & Agustina, 2018).

Leadership style is the activity of influencing people so that they will work together to achieve the desired goals (Paramita, 2017). Dimensions or indicators of leadership style are Decision Making Ability, Motivating Ability, Communication Ability, Ability to Control Subordinates, Responsibility and Emotional Control Ability (Paramita, 2017). Leadership styles have been studied by many previous researchers, including: (Wahyuningsih, 2018), (Talalu, 2016) and (Paramita, 2017)

**Table 1: Relevant previous research**

No	Author (tahun)	Previous Research Results	Equation with this article	Difference with this article i
1	(Setiawan & Pratama, 2019)	Leadership style (X1), effective communication (X2) and decision making (X3) have a positive and significant impact on managerial performance (Y1)	Leadership style (X3) & decision making (Y1) affect managerial performance (Y1)	Organizational internal control (X1), work experience (X2) affect decision making
2	(Kusumastuti, 2008)	Experience (X1), commitment (X2), ethics (X3) and gender (X4)	Work experience (X1) affects decision making (Y1)	Organizational internal control (X1), leadership style (X3) has an effect on

		towards decision making (Y)		managerial performance (Y2)
3	(Wahyuningsih, 2018)	The influence of organizational culture (X1) and leadership style (X2) on performance (Y)	leadership style (X3) on performance (Y2)	Organizational internal control (X1), work experience (X2) affect decision making (Y1)
4	(Paramita, 2017)	The influence of leadership style (X1) on employee performance (Y)	The influence of leadership style (X1) on employee performance (Y2)	Organizational internal control (X1), work experience (X2) affect decision making (Y1)
5	(Talalu, 2016)	The Influence of Participatory Leadership Style (X1) (X2) on Decision Making (Y)	Influence of Leadership Style (X3) on Decision Making (Y1)	Organizational internal control (X1), work experience (X2) affect Managerial Performance (Y2)
6	(Hidayati & Dianawati, 2017)	Internal Control (Z) as a Moderating Variable on the Effect of Decentralization (X1) on Managerial Performance (Y)	Internal Control (X1) on Managerial Performance (Y)	Work experience (X2), leadership style (X3) affect decision making (Y1)
7	(Setiawan & Pratama, 2019)	The influence of leadership style (X1), effective communication (X2) and decision making (X3) on employee performance (Y)	Leadership style (X1), decision making (X3) on employee performance (Y)	Work experience (X2), on decision making (Y1)
8	(Nur Azlina dkk, 2014)	Effect of good governance (X1) and internal control (X2) on performance (Y)	Internal control (X2) on performance (Y)	Work experience (X2), leadership style (X3) affect decision making (Y1)
9	(Aprianto, 2019)	Work experience (X1) and career development (X2) on performance (Y)	Work experience (X1) on performance (Y)	Internal Control (X1), leadership style (X3) affect decision making (Y1)
10	(Romauli Situmeang, 2017)	Supervision (X1) and work experience (X2) on performance (Y)	Work experience (X2) on performance (Y)	Internal Control (X1), leadership style (X3) affect decision making (Y1)
11	(Luh Aristarini, I Ketut Kirya, 2013)	Work experience (X1), social competence (X2) and work motivation (X3) on performance (Y)	Work experience (X1) on performance (Y2)	Internal Control (X1), leadership style (X3) affect decision making (Y1)
12	(Mamangkey, 2013)	Training (X1) experience (X2) and work environment (X3) on performance (Y)	Experience (X2) and work environment (X3) on performance (Y2)	Leadership style (X3) has an effect on decision making (Y1)
13	(Yanti & Suardika, 2020)	Time budget pressure (X1), work experience (X2), and professional commitment (X3) in decision making (Y)	Work experience (X2) on decision making (Y1)	Internal Control (X1), leadership style (X3) has an effect on performance (Y2)
14	(Kusumastuti, 2008)	Time budget pressure, work experience, and professional commitment to decision making	Work experience (X2) on decision making (Y1))	Internal Control (X1), leadership style (X3) has an effect on performance (Y2)
15	(I. G. P. B. S. P. Putra & Indraswarawati, 2021)	Professional commitment (X1), work experience (X2), and tax sanctions (X3) in decision making (Y)	Work experience (X2) on decision making (Y)	Internal Control (X1), leadership style (X3) has an effect on performance (Y2)
16	(Ali, 2015)	Competence (X1) and	Performance (Y2)	Internal Control (X1), Work



		promotion (X2) on performance (Y)		Experience (X2) Leadership style (X3) affects decision making (Y1)
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## RESEARCH METHOD

The method of writing scientific articles is by using qualitative methods and literature review (Library Research). Assessing theory and the relationship or influence between variables from books and journals both offline in the library and online sourced from Mendeley, Scholar Google and other online media. In qualitative research, literature review must be used consistently with methodological assumptions. This means that it must be used inductively so that it does not direct the questions posed by the researcher. One of the main reasons for conducting qualitative research is that the research is exploratory (Ali & Limakrisna, 2013).

## FINDINGS AND DISCUSSION

Based on relevant theoretical studies and previous research, the discussion of this literature review article in the concentration of Human Resource Management is:

### The Effect of Organizational Internal Control on Decision Making.

Organizational Internal Control affects Decision Making, where the dimensions or indicators of Organizational Internal Control are control environment, risk assessment, control activities, information and communication (Agoes, 2009) affect the dimensions or indicators of Decision Making intuition, experience, facts, authority and rationality, (Terry, George R., Rue, 2014). To improve Decision Making by taking into account the Internal Control of the Organization, what management must do is pay attention to the control environment, risks, activities, information and communication of managers in decision making, which is in line with research conducted by (Hidayati & Dianawati, 2017). Organizational Internal Control has an effect on Decision Making, this is in line with research conducted by (Nur Azlina dkk, 2014).

### The Effect of Work Experience on Decision Making

Work Experience has an effect on Decision Making, where the dimensions or indicators of Work Experience are the length of time workers, level of knowledge, mastery of work (Foster, 2015) affect the dimensions or indicators of Decision Making intuition, experience, facts, authority and rationality (Terry, George R., Rue, 2014). To improve decision making by taking into account work experience, what management must do is make decisions based on work experience, which is in accordance with research conducted by (Kusumastuti, 2008). Work Experience has an effect on Decision Making, this is in line with research conducted by (Romauli Situmeang, 2017) and (Yanti & Suardika, 2020).

### Influence of Leadership Style on Decision Making.

Leadership Style affects Decision Making, where the dimensions or indicators of Leadership Style are analytical, communication, courage and responsibility (Rivai, 2012) affect the dimensions or indicators of Decision Making, namely intuition, experience, facts, authority and rationality (Terry, George R., Rue, 2014). To improve decision making by

paying attention to leadership style, what management must do is make decisions with courage, good communication and responsibility, which is in accordance with research conducted by (Setiawan & Pratama, 2019). Leadership style influences decision making, this is in line with research conducted by: (Setiawan & Pratama, 2019), (Wahyuningsih, 2018) and (Talalu, 2016).

### **The Effect of Organizational Internal Control on Managerial Performance.**

Organizational internal control affects managerial performance, where the dimensions or indicators of the organization's internal control are the control environment, risk assessment, information and communication control activities. (Agoes, 2009) affect the dimensions or indicators of Managerial Performance, namely quality, quantity, implementation of duties and responsibilities (A.A Anwar Prabu Mangkunegara, 2012) (Terry, George R., Rue, 2014). To improve managerial performance by paying attention to the organization's internal control, what management must do must be in accordance with facts, experience, authority and rationale in assessing and improving performance, which is in accordance with research conducted by (Hidayati & Dianawati, 2017). Organizational internal control has an effect on managerial performance, this is in line with research conducted by: (Nur Azlina dkk, 2014) and (Hidayati & Dianawati, 2017).

### **The Effect of Work Experience on Managerial Performance.**

Work experience has an effect on managerial performance, where the dimensions or indicators of work experience are the length of time working, the level of knowledge and mastery of the job (Foster, 2015) affect the dimensions or indicators of Managerial Performance, namely quality, quantity, implementation of duties and responsibilities (A.A Anwar Prabu Mangkunegara, 2012). To improve managerial performance by paying attention to work experience, what management must do is pay more attention to the length of time working, level of knowledge and mastery of work (Aprianto, 2019), Work experience has an effect on managerial performance, this is in line with research conducted by: (Mamangkey, 2013), (Romauli Situmeang, 2017) and (Luh Aristarini, I Ketut Kirya, 2013).

### **The Influence of Leadership Style on Managerial Performance.**

Leadership style affects managerial performance, where the dimensions or indicators of leadership style are analytical, communication, courage and responsibility (Rivai, 2017) affect the dimensions or indicators of managerial performance, namely quality, quantity, implementation of duties and responsibilities (A.A Anwar Prabu Mangkunegara, 2012). To improve managerial performance by paying attention to leadership style, what management must do is pay attention to analytics, communication of courage and responsibility in leading the company, which is in line with research conducted by (Setiawan & Pratama, 2019). Leadership style has an effect on managerial performance, this is in line with research conducted by: (Wahyuningsih, 2018), (Setiawan & Pratama, 2019) dan (Talalu, 2016).

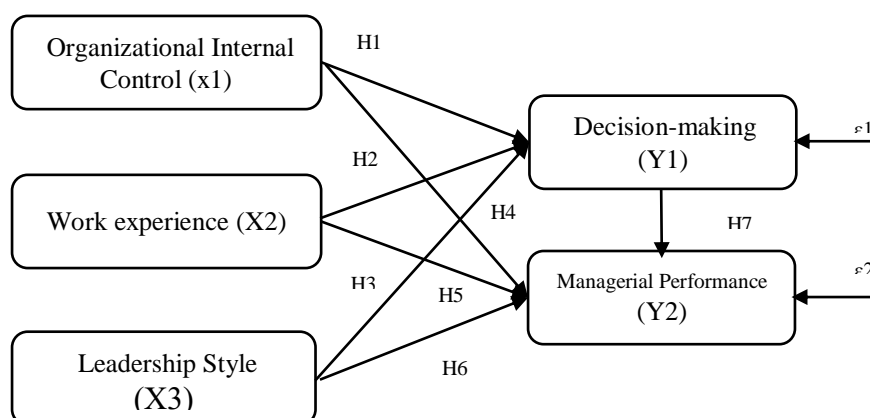
### **The Effect of Decision Making on Managerial Performance**

Decision making affects managerial performance, where the dimensions or indicators of work experience are the length of time working, the level of knowledge and mastery of the

work affects the dimensions or indicators of Managerial Performance, namely quality, quantity, implementation of duties and responsibilities (A.A Anwar Prabu Mangkunegara, 2012). To improve managerial performance by paying attention to decision making, what management must do is pay more attention to the length of work, level of knowledge and mastery of the work being carried out, which is in accordance with research conducted by (Setiawan & Pratama, 2019). Decision making affects managerial performance, this is in line with research conducted by: (Setiawan & Pratama, 2019), (I. G. P. B. S. P. Putra & Indraswarawati, 2021) and (Rondonuwu, 2013).

### Conceptual Framework

Based on the problem formulation, theoretical studies, relevant previous research and discussion of the influence between variables, the framework for thinking in this article is as follows.



**Figure 1: Conceptual Framework**

Based on the conceptual framework picture above, then: organizational internal control, work experience and leadership style affect decision making and managerial performance either directly or indirectly.

Based on the conceptual framework picture above, then: organizational internal control, work experience and leadership style affect decision making and managerial performance either directly or indirectly

- 1) Skill : (V. N. Sari et al., 2019), (Suhartini, 2015), (Sugiyanto & Ruknan, 2020), and (Septiyan, 2017)
- 2) Information Availability: (M. Sari & Mulyadi, 2020), (Kurniawan, 2012) and (Prawira, 2014)
- 3) Personality : (Pratiwi & Nugrohoseno, 2018), (Fiernaningsih, 2017), (Sopandi, 2019)
- 4) Motivation: (Riyanto et al., 2017), (M. R. Putra et al., 2020), (Masydzulhak et al., 2016) and (Aima et al., 2017)
- 5) Knowledge: (Desf, 2018), (Riyanto et al., 2017), (Brata et al., 2017) and (Toto Handiman & Ali, 2019)



## CONCLUSIONS AND SUGGESTIONS

### Conclusion

Based on the formulation of the article, theory and discussion of this article, it can be concluded that the hypotheses for further research are: a) Organizational internal control influences decision making. b) Work experience influences decision making. c) Leadership style influences decision making. d) Organizational internal control affects managerial performance. e) Work experience affects managerial performance. f) Leadership style affects managerial performance. g) Decision making affects managerial performance.

### Suggestion

Based on the conclusions above, the suggestion in this article is that there are many other factors that influence managerial decision making and performance, apart from organizational internal control, work experience and leadership style at all types and levels of the organization or company, therefore it is still needed. further studies to find out what other factors can influence managerial decision making and performance other than those examined in this article.

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