

Interactive Use of Performance Measurement Systems, Career Development Opportunities, Job Challenge, and Job Satisfactions

Harry Suharman¹, Muhammad Dahlan², and Sugiono Poulus³

Abstract

This paper's purpose is to analyze how interactive performance measurement systems (IPMS), career development opportunities, and job challenges can increase job satisfaction—using quantitative and qualitative research through questionnaire surveys and post-survey interviews on respondents' priorities for 69 low-level managers from the human resources, finance, and planning departments in various industries in Indonesian companies. As a result, increased IPMS, career development opportunities, and job challenges achieved job satisfaction. In addition, this paper still lacks a discussion on sustainable career development opportunities and job challenges for lower-level managers to subordinate employees in state-owned enterprises in management accounting practices.

Keywords – Interactive use of performance measurement systems, Career development program, Job challenge, and Job satisfaction

¹ Department of Accounting, Padjadjaran University, Bandung, Indonesia, E-mail: harry.suharman@unpad.ac.id

² Department of Accounting, Padjadjaran University, Bandung, Indonesia, E-mail: dahlanm2004@yahoo.com

³ Department of Accounting, Padjadjaran University, Bandung, Indonesia, E-mail: sugiono.poulus@unpad.ac.id