

Digitalization of Performance Measurement Systems and Employee Performance: The Mediating Role of Trust in Supervisors

Neny Desriani¹, Prof. Yuliansyah², Prof. Einde Evana³

^{1,2,3} Accounting Department, Universitas Lampung, Bandar Lampung, Indonesia

ABSTRACT: This study examines the role of digitalized performance measurement systems in influencing employee performance, with trust in supervisors as a mediating mechanism. The increasing adoption of digital technologies in management control systems has transformed traditional performance evaluation processes, enabling organizations to generate more transparent, timely, and data-driven performance information. However, prior research has reported mixed findings regarding the behavioral consequences of performance measurement systems, highlighting the need to explore underlying psychological mechanisms such as trust.

Using a quantitative survey approach, data were collected from 146 managers working in the banking sector in Indonesia. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results indicate that performance measurement technology has a significant positive effect on trust in supervisors, and trust significantly improves employee performance. However, performance measurement technology does not have a significant direct effect on employee performance. Further analysis reveals that trust fully mediates the relationship between performance measurement technology and employee performance. These findings suggest that digitalized performance measurement systems influence performance primarily through psychological and relational mechanisms rather than through direct effects.

This study contributes to the management accounting literature by integrating digitalization and behavioral perspectives, demonstrating that the effectiveness of performance measurement systems depends not only on technological capabilities but also on their ability to foster trust within organizations.

KEYWORDS: Banking Sector, Digitalization, Employee Performance, Management Control Systems, Performance Measurement Technology, Trust in Supervisors.

INTRODUCTION

Performance measurement systems (PMS) have long been recognized as a central component of management control systems, playing a critical role in aligning employee behavior with organizational objectives (Merchant & Van der Stede, 2017; Otley, 2016). Traditionally, PMS relied on financial and non-financial indicators generated through periodic reporting processes, which were often criticized for being backward-looking and insufficient in capturing dynamic organizational performance (Kaplan & Norton, 1996; Johnson & Kaplan, 1987; Ittner & Larcker, 1998). As organizations operate in increasingly complex and competitive environments, PMS have evolved into more comprehensive and integrated systems that incorporate multiple performance dimensions and support strategic decision-making (Chenhall, 2003; Franco-Santos et al., 2012).

In recent years, rapid advances in digital technologies have significantly transformed the design and implementation of PMS. The emergence of enterprise resource planning (ERP), big data analytics, and business intelligence systems has enabled organizations to develop digitalized performance measurement systems, often referred to as performance measurement technology (PMT), which provide real-time, accurate, and data-driven performance information (Appelbaum et al., 2017; Bhimani & Willcocks, 2014; Vasarhelyi et al., 2015). These technologies enhance the timeliness and transparency of performance information, allowing managers to monitor employee performance continuously and respond more effectively to operational changes (Moll & Yigitbasioglu, 2019; Granlund, 2011). Consequently, PMS are increasingly shifting from static reporting tools to dynamic, interactive systems that support ongoing performance management processes (Bedford, 2020; Quattrone, 2016).

Despite these technological advancements, the behavioral consequences of PMS remain a subject of ongoing debate in the management accounting literature. On one hand, PMS are expected to improve employee performance by clarifying performance expectations, providing feedback, and facilitating goal alignment (Franco-Santos et al., 2012; Burney & Widener, 2007). On the other hand, prior studies have highlighted potential negative effects, such as gaming behavior, excessive focus on measurable



outcomes, and increased stress, particularly when performance evaluation systems are perceived as overly controlling or biased (Hopwood, 1972; Merchant, 1985; Jensen, 2003). These mixed findings suggest that the effectiveness of PMS is not solely determined by their technical design but also by how employees perceive and respond to these systems (Hall, 2016; Bedford, 2020). One of the most critical factors influencing employee responses to PMS is trust in supervisors. Trust is defined as the willingness of individuals to be vulnerable to the actions of others based on positive expectations regarding their intentions and behavior (Mayer et al., 1995; Rousseau et al., 1998). In organizational contexts, trust facilitates cooperation, reduces uncertainty, and enhances communication between supervisors and subordinates, ultimately contributing to improved employee performance (Dirks & Ferrin, 2002; Colquitt et al., 2007; Mayer & Gavin, 2005). Within the context of management control systems, trust becomes particularly important because performance evaluation processes inherently involve uncertainty, judgment, and potential information asymmetry (Hartmann & Slapničar, 2009; Lau & Buckland, 2001).

Prior research suggests that PMS can influence trust by shaping employees' perceptions of fairness, transparency, and reliability in performance evaluation processes (Coletti et al., 2005; Lau & Tan, 2006). Formal and structured systems supported by credible information tend to enhance trust, whereas systems perceived as overly controlling or lacking transparency may undermine it (Das & Teng, 1998; Weibel et al., 2016). However, while the relationship between PMS and trust has been widely examined, limited attention has been given to how digitalized PMS influence trust in contemporary organizational settings. The increasing use of digital technologies raises important questions regarding whether such systems enhance trust by improving transparency and objectivity, or whether they reduce trust by increasing monitoring intensity and perceived surveillance (Bhimani, 2020; Cuganesan, 2008; Quattrone, 2016).

This gap is particularly relevant in the context of emerging economies, where digital transformation is rapidly reshaping organizational practices, including performance evaluation systems. In the banking sector, digital technologies are widely used to monitor performance, manage risks, and support decision-making processes. However, the effectiveness of these systems depends not only on their technological capabilities but also on how they are perceived by employees, particularly in terms of trust in supervisors. Despite the importance of this issue, empirical evidence on the role of digitalized PMS in influencing trust and performance remains limited, especially in developing country contexts.

Drawing upon organizational trust theory (Mayer et al., 1995) and management control systems theory (Merchant & Van der Stede, 2017; Otley, 2016), this study adopts a behavioral perspective to examine how performance measurement technology influences employee performance through trust in supervisors. Organizational trust theory explains how trust develops based on perceptions of fairness, reliability, and integrity, while management control systems theory explains how PMS influence employee behavior and organizational outcomes. By integrating these perspectives, this study conceptualizes trust as a key psychological mechanism linking digitalized PMS and employee performance.

This study aims to examine the effect of performance measurement technology on employee performance, with trust in supervisors as a mediating variable.

Based on the above arguments, the following hypotheses are proposed:

H1: Performance measurement technology positively influences trust in supervisors.

H2: Trust in supervisors positively influences employee performance.

H3: Performance measurement technology positively influences employee performance.

H4: Trust mediates the relationship between performance measurement technology and employee performance.

This study contributes to the literature in several ways. First, it extends prior research by integrating digitalization into the study of performance measurement systems and their behavioral consequences. Second, it highlights the role of trust as a key psychological mechanism linking PMS to employee performance. Third, it provides empirical evidence from the banking sector in an emerging economy, thereby enhancing the contextual relevance and external validity of the findings. Finally, this study contributes to the broader literature on management control systems by demonstrating that the effectiveness of digitalized PMS depends not only on technological capabilities but also on their ability to foster trust within organizations.

Based on the theoretical arguments and hypotheses developed above, this study proposes a research model that illustrates the relationships among performance measurement technology, trust in supervisors, and employee performance. Specifically, performance measurement technology is expected to influence employee performance both directly and indirectly through trust in supervisors.

The proposed research model is presented in Figure 1.

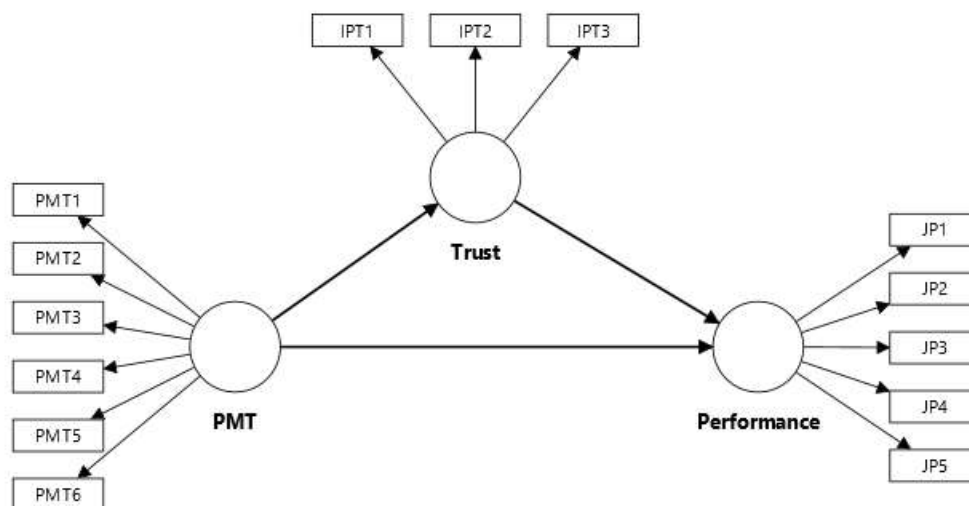


Figure 1. Research Model

MATERIALS AND METHODS

Research Design and Setting

This study employs a quantitative research design to examine the relationships between performance measurement technology, trust in supervisors, and employee performance. A quantitative approach is appropriate for testing hypothesized relationships among variables and assessing causal paths within a structural model.

The study is conducted in the banking sector in Indonesia. This sector provides a relevant context due to its extensive use of digital technologies in performance evaluation and management control processes. The increasing adoption of digitalized performance measurement systems in banking institutions makes it an appropriate setting to investigate the behavioral implications of such systems.

Participants and Data Collection

Data were collected using a structured questionnaire distributed through an online survey between January and March 2025. The questionnaire was disseminated via professional networks, institutional contacts, and online communication channels to reach respondents who meet the research criteria.

A purposive sampling technique was applied to ensure that respondents had direct experience with performance evaluation systems supported by digital technologies. Only respondents who were actively involved in performance evaluation processes were included in the study.

The final sample consists of 146 respondents, all of whom hold managerial positions in various banking institutions in Indonesia. The respondents represent diverse demographic and organizational backgrounds, including variations in gender, age, educational level, and work experience. Most respondents possess at least a bachelor’s degree and have substantial work experience, indicating adequate familiarity with performance evaluation practices.

The respondents are drawn from multiple banking institutions across different regions in Indonesia, providing a diverse organizational and geographical representation. Participation in this study was voluntary, and all responses were kept confidential to ensure data integrity and ethical compliance.

Measurement of Variables

All constructs in this study were measured using multi-item scales adapted from prior validated studies to ensure content validity. Performance measurement technology (PMT) was measured using six items adapted from Norzaidi et al. (2008), which assess individuals’ perceptions of technology related to performance. The original instrument was developed in the context of maritime



organizations to evaluate intranet functionality. In this study, the instrument was adapted to reflect the context of digitalized performance evaluation systems in the banking sector.

Trust in supervisors was measured using an instrument originally developed by Read (1962) and later adopted by Hartmann and Slapničar (2009). This instrument captures the extent to which subordinates perceive that their supervisors take actions that consider employees’ interests.

Employee performance was measured using an instrument adapted from the Individual Work Performance Questionnaire (IWPQ), which has been widely used in empirical research to assess individual performance in organizational contexts (Koopmans et al., 2014; Abelsen et al., 2023; Bijlsma & Koopman, 2003). In this study, job performance was measured using five items that evaluate respondents’ ability to manage tasks, complete work on time, set priorities, and effectively manage time and resources.

All variables were measured using a five-point Likert-type scale. For performance measurement technology and trust in supervisors, the scale ranged from 1 (strongly disagree) to 5 (strongly agree). For employee performance, the scale used frequency-based response anchors ranging from “Never” to “Always.” Although different response anchors were used, all measures are conceptually consistent as Likert-type scales, allowing comparability across constructs.

All questionnaire items were translated and adapted to fit the research context, and a pilot test was conducted to ensure clarity, relevance, and comprehensibility before full-scale data collection.

Data Analysis

The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS software. PLS-SEM is suitable for analyzing complex relationships between latent constructs and is widely used in management accounting research (Hair et al., 2019). It is particularly appropriate for prediction-oriented research and models involving mediation relationships.

The analysis was conducted in two stages. First, the measurement model was evaluated to assess reliability and validity, including internal consistency reliability, convergent validity, and discriminant validity. Second, the structural model was evaluated to test the hypothesized relationships among variables.

Bootstrapping procedures were applied to estimate standard errors and assess the statistical significance of path coefficients. The mediating effect of trust in supervisors was also examined using bootstrapping to determine the significance of indirect effects.

RESULTS

Measurement Model Evaluation

The measurement model was evaluated to assess the reliability and validity of the constructs used in this study. This step ensures that the measurement instruments adequately represent the underlying latent variables (Hair et al., 2019). The results of construct reliability and convergent validity are presented in Table 1.

Table 1. Construct Reliability and Validity

Construct	Cronbach’s Alpha	Composite Reliability	AVE
PMT	0.932	0.947	0.750
Performance	0.892	0.921	0.699
Trust	0.904	0.940	0.839

As shown in Table 1, Cronbach’s alpha values for all constructs range from 0.892 to 0.932. Composite reliability values range from 0.921 to 0.947. The average variance extracted (AVE) values range from 0.699 to 0.839.

These results indicate that all constructs meet the recommended thresholds for internal consistency reliability and convergent validity, where Cronbach’s alpha and composite reliability values exceed 0.70, and AVE values exceed 0.50 (Hair et al., 2019).

In addition, all indicator loadings exceed the recommended threshold of 0.70, indicating that each measurement item adequately represents its respective construct.

Discriminant validity was assessed using the Heterotrait–Monotrait ratio (HTMT). The results are presented in Table 2.



Table 2. HTMT Values

Construct	PMT	Performance	Trust
PMT	-		
Performance	0.304	-	
Trust	0.538	0.347	-

As shown in Table 2, the HTMT values range from 0.304 to 0.538. All values are below the recommended threshold of 0.90, indicating that the constructs are empirically distinct from one another (Henseler et al., 2015).

In addition, the Fornell–Larcker criterion was assessed. The square root of AVE for each construct is greater than the correlations with other constructs, further supporting discriminant validity.

Structural Model

The structural model was evaluated using the bootstrapping procedure in SmartPLS. The structural model results are presented in Figure 2.

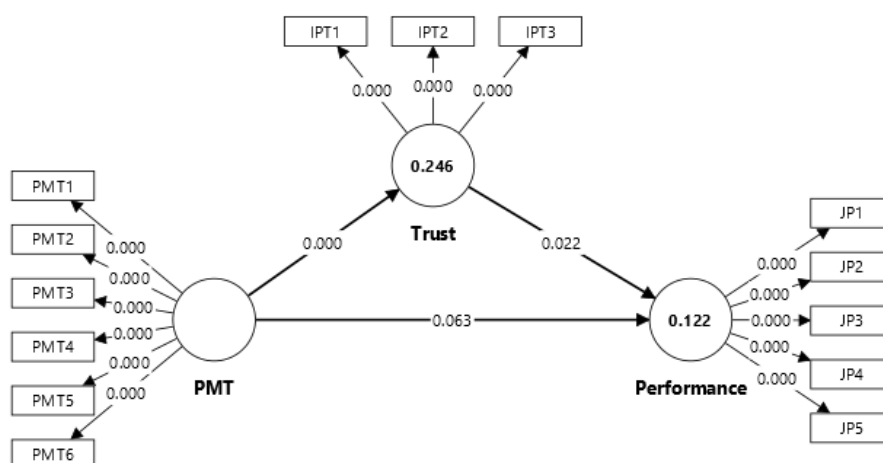


Figure 2. Structural Model Results

The path coefficient from performance measurement technology to trust is 0.496 ($t = 7.490, p = 0.000$). The path coefficient from trust to performance is 0.234 ($t = 2.287, p = 0.022$). The path coefficient from performance measurement technology to performance is 0.169 ($t = 1.856, p = 0.063$).

To provide a more detailed assessment of the hypothesized relationships, the statistical results are summarized in Table 3.

Table 3. Hypothesis Testing Results

Hypothesis	Relationship	Coefficient (β)	t-value	p-value	Result
H1	PMT \rightarrow Trust	0.496	7.490	0.000	Supported
H2	Trust \rightarrow Performance	0.234	2.287	0.022	Supported
H3	PMT \rightarrow Performance	0.169	1.856	0.063	Not Supported

As shown in Table 3, performance measurement technology has a significant positive effect on trust in supervisors ($\beta = 0.496, p < 0.001$), supporting H1. Trust in supervisors also has a significant positive effect on employee performance ($\beta = 0.234, p = 0.022$), supporting H2.



However, the direct effect of performance measurement technology on employee performance is not statistically significant ($\beta = 0.169, p = 0.063$). Therefore, H3 is not supported. This result suggests that performance measurement technology does not directly influence employee performance.

The explanatory power of the model is assessed using the coefficient of determination (R^2), as presented in Table 4.

Table 4. R^2 Values

Endogenous Variable	R^2
Trust	0.246
Performance	0.102

As shown in Table 4, R^2 value for trust is 0.246, and the R^2 value for performance is 0.102. That result indicates that performance measurement technology explains 24.6% of the variance in trust. Meanwhile, performance measurement technology and trust together explain 10.2% of the variance in employee performance. According to Hair et al. (2019), these values can be considered acceptable in behavioral research, where human behavior is influenced by multiple factors.

The mediating effect of trust was further examined using the bootstrapping procedure. The results are presented in Table 5.

Table 5. Mediation Test Results

Hypothesis	Relationship	β	t-value	p-value	Result
H4	PMT \rightarrow Trust \rightarrow Performance	0.116	2.256	0.024	Supported

The indirect effect of performance measurement technology on employee performance through trust is 0.116 ($t = 2.256, p = 0.024$). this indicates that the indirect effect of performance measurement technology on employee performance through trust is significant. This indicates that trust serves as a mediating variable in the relationship between performance measurement technology and employee performance.

Since the direct effect of performance measurement technology on employee performance is not significant, the mediation can be classified as **full mediation**. This finding suggests that performance measurement technology influences employee performance entirely through trust in supervisors.

DISCUSSION

The findings of this study provide important insights into the behavioral implications of digitalized performance measurement systems within organizational settings. This study examines not only the direct effects of performance measurement technology on employee performance but also the underlying psychological mechanism, namely trust in supervisors.

First, the results indicate that performance measurement technology has a significant positive effect on trust in supervisors. This finding suggests that the digitalization of performance measurement systems enhances the transparency and credibility of performance evaluation processes. When performance information is generated through integrated and data-driven systems, employees are more likely to perceive evaluations as fair and reliable, which in turn strengthens their trust in supervisors. This result is consistent with organizational trust theory (Mayer et al., 1995), which posits that trust develops when individuals perceive decisions to be based on reliable information and fair procedures. It also supports prior management accounting studies showing that structured performance evaluation systems enhance trust between supervisors and subordinates (Hartmann & Slapničar, 2009; Coletti et al., 2005).

Second, the findings show that trust in supervisors has a significant positive effect on employee performance. This confirms the role of trust as a key behavioral mechanism influencing employee outcomes. Employees who trust their supervisors are more likely to accept evaluations, respond positively to feedback, and exert greater effort in their work. This finding aligns with prior research indicating that trust in leadership contributes to improved job performance and organizational effectiveness (Dirks & Ferrin, 2002; Colquitt et al., 2007).



Interestingly, the results reveal that performance measurement technology does not have a significant direct effect on employee performance. This suggests that the impact of digitalized performance measurement systems on performance is indirect rather than immediate. In other words, technological systems alone are insufficient to drive performance unless they are accompanied by positive behavioral responses from employees.

This finding provides an important theoretical implication. It indicates that performance measurement technology functions primarily as an enabling mechanism rather than a direct driver of performance. The effectiveness of digitalized performance measurement systems depends on how employees interpret and respond to these systems. This reinforces the view that management control systems should be understood not only as technical tools but also as social systems (Otley, 2016; Merchant & Van der Stede, 2017).

Most importantly, the mediation analysis demonstrates that trust fully mediates the relationship between performance measurement technology and employee performance. This finding highlights that trust is a critical mechanism through which digitalized performance measurement systems influence employee behavior. Without trust, the presence of advanced technological systems may not translate into improved performance outcomes.

This study contributes to the literature in several ways. First, it extends prior research by demonstrating that the impact of performance measurement systems in a digital context is indirect and mediated by behavioral factors, rather than purely technical (Franco-Santos et al., 2012). Second, it highlights the central role of trust as a mechanism linking digitalized control systems and employee performance (Moll & Yigitbasioglu, 2019; Quattrone, 2016). Third, it provides empirical evidence from the banking sector in an emerging economy, where digital transformation is rapidly evolving.

Overall, this study suggests that the success of digital transformation in management control systems depends on aligning technological capabilities with human and relational factors, particularly trust between supervisors and subordinates.

CONCLUSION

This study investigates the role of performance measurement technology in influencing employee performance, with trust in supervisors as a mediating variable. The results show that performance measurement technology significantly enhances trust in supervisors, and trust, in turn, has a positive and significant effect on employee performance.

However, the direct effect of performance measurement technology on employee performance is not significant. This indicates that digitalized performance measurement systems do not directly improve employee performance, but rather operate through psychological mechanisms, particularly trust. The mediation analysis confirms that trust fully mediates the relationship between performance measurement technology and employee performance.

From a theoretical perspective, this study contributes to the management accounting literature by demonstrating that the effectiveness of digitalized performance measurement systems depends not only on technological capabilities but also on behavioral and relational factors. This finding reinforces the view that management control systems should be understood as socio-technical systems.

From a practical perspective, organizations should not rely solely on digital technologies to enhance performance. Instead, they should ensure that performance measurement systems are implemented in ways that promote trust, transparency, and fairness in the relationship between supervisors and subordinates.

This study has several limitations. The use of cross-sectional data limits the ability to establish causal relationships, and the focus on the banking sector in Indonesia may limit the generalizability of the findings. Future research may examine additional mediating variables, such as fairness and feedback quality, and explore different organizational contexts to provide a broader understanding of digitalized performance measurement systems.

Overall, this study highlights that the success of digital transformation in performance measurement systems depends on the extent to which technological advancements are aligned with human and relational dynamics within organizations.

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