

## ***Abstract***

*Performance measurement system has an important role to assist managers in planning and controlling the organization, translates into the behavior of organizational strategy and achieving better outcomes. This study aims to investigate the effect of comprehensive performance measurement system on managerial performance that is tested through three intermediary variables namely role clarity, psychological empowerment, and job-related tension. Research model developed in the perspective of goal setting theory.*

*Data was collected from a survey of 156 functional managers of manufacturing companies listed on the Indonesian Stock Exchange. Data analysis was conducted using structural equation models and supported by AMOS 18 and SPSS 16.*

*The result of Statistical test indicates that comprehensive performance measurement systems positively and significantly associated with role clarity, psychological empowerment, and job-related tension. The further findings indicate that role clarity negatively but not significantly associated with job-related tension, psychological empowerment negatively and significantly associated with job-related tension. Furthermore, the result statistical test confirms that role clarity and psychological empowerment are positively related and significant impact on managerial performance, and on the other hand job-related tension is negatively and not significant related to managerial performance.*

*Test results of the role of mediating variables showed that role clarity and psychological empowerment were significantly mediate the effect of comprehensive performance measurement systems to managerial performance. However, on the other side job-related tension has a negative but insignificant relationship to managerial performance. Furthermore, psychological empowerment is significantly to mediate the effect of comprehensive performance measurement systems and role clarity to job-related tension.*

*Key words: comprehensive performance measurement systems, role clarity, psychological empowerment, job-related tension, and managerial performance.*