THE EFFECT OF IMPLEMENTING RESPONSIBILITY ACCOUNTING AND COST CONTROL ON PERFORMANCE MANAGERIAL

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Abstract: This research aims to find out how Responsibility Accounting and Cost Control affect Managerial Performance. The type of research used is a descriptive quantitative approach. Data collection techniques are through questionnaires and variables are measured using a Likert scale. The population in this study was PT. Telekomunikasi Indonesia Tbk (Medan Regional Office) with a sample size of 40 managers at PT. Telekomunikasi Indonesia Tbk (Medan Regional Office). The data analysis technique used in this research is Partial Least Square - Structural Equation Modeling (PLS-SEM) processed using SmartPLS software version 3.0. The results of this research show that the responsibility accounting variable partially has a positive and significant effect on managerial performance. The cost control variable partially has a positive and significant effect on managerial performance.

Keywords: Responsibility accounting, cost control and managerial performance.

Introduction

Performance managerial is results from performance Which has achieved from various activities and actions that have been carried out in order to utilize existing resources There are (Pratiwi & Kartika, 2019)managers who can assess performance if they can realize the objectives of the organization. Manager can evaluate performance his subordinates with method give rewards, compensation or even sanctions if the target is not achieved Which planned. (KISWOYO et al., 2021) For reach objective the organization requires good management. Good management is certainly one of the factor the success of the company. Therefore, the management has a very important role in the company. (Nainggolan & Abdulla, 2022)States that the company's performance can be assessed through various indicators. Source main the indicator that used as a basis assessment is report finance company Which concerned. Based on report This can counted a number of ratio finance Which common made into base evaluation performance company.

(Pulungan & Nainggolan, 2023) For know Good whether or not performance managerial so company do performance appraisal for each individual manager. (Trisnanda et al., 2022)quality improvement Work in line with implementation accountancy accountability, so that the more Good implementation accountancy accountability so will the more increase performance managerial, (Abdillah et al., 2022)states that "Performance assessment is also called evaluation employee, employee evaluation, review performance, performance evaluation And evaluation results guidelines”. Employee performance can be measured by several indicators, namely quality, quantity, timeliness, effectiveness and independence. (Hafni et al., 2021)

(Hasna & Rachman, 2020) Accountability accounting can monitor all organizational activities and can identify which work units are responsible for those activities and determine which organizations are not running efficiently. (Setiyanto & Norafyana, 2017) The responsibility structure of a company consists of responsibility centers that are periodically evaluated for their work results or activities. The results of the work evaluation will be used by company management for decision making in order to achieve company goals.(Laoli & Ndraha, 2022) Employees who successfully provide innovation to the company deserve to be given work achievements. The provision of this reward is expected to provide motivation for employees to continue to develop which is useful for the survival of the company. The accountability report can be evaluated and the manager's work performance can be assessed by comparing the plan with its realization.

Every company own vision and mission Which want to achieved as base in operate company. In journey reach vision and mission the, influence environmentwhere the company develops will be very influential. The influence of the environment can just hinder company for develop. According to (Hanum & Syafira, 2021) Implementation accountancy accountability Which adequate capable push company use achieve company goals. So that the company can adapt to changes Which There is, so task management become more and more heavy. For solve problems In this regard, decentralization is often chosen by companies in order to increase efficiency. overall. Implementation decentralization the cause importance evaluation performance in company in a way individual.

(Jusmani & Mursalin, 2020)states " a responsibility accounting is one of the systems and strategies widely used by commercial organizations to increase efficiency and productivity. The main purpose of a commercial organization is to make a profit. Responsibility accounting makes it easier for leaders to directly monitor and regulate all activities and problems in the company. The company's leaders provide lines of authority and responsibility to leaders at lower levels (Saragih & Siregar, 2021). Responsibility accounting is widely used by companies and other business entities because it allows companies to record all their business activities, then find out which units are responsible for those activities and determine which business units are not running efficiently (Yeni et al., 2023).

In evaluating the performance of cost responsibility center managers, the criteria used are efficiency and effectiveness.(Hanum & Farhan, 2019) Efficiency measurement can be done by comparing the realization of costs used with the established financing standards (budget), namely a description of a certain level of costs required to produce a certain amount of output (Muawanah & Trisnaningsih, 2022). Meanwhile, effectiveness measurement can be done with the existence of budget reports and their realization at the responsibility center. (Ardiani & Wirasedana, 2013) In cost centers, the indicators used in performance assessment are by comparing the actual figures with the budget that has been set. The difference between the actual figures and the budget is then given an identity, namely a favorable difference and an unfavorable difference. (Prayogi, 2021). The better the implementation of performance measurement and reward systems as part of the management accounting system, the better the opportunity for managerial performance to be encouraged. (Silitonga, 2019)

In order to maintain the continuity of the company and to be able to face the competition in today's business world, the performance of managers is required to continue to improve from time to time. The phenomenon of managerial performance from PT. Telekomunikasi Indonesia Tbk can be stated as not too good, less stable in recent years sometimes experiencing increases and decreases. Because of the human resources (HR) at PT. Telekomunikasi Indonesia Tbk is still slow in responding to every change that occurs such as the rapid development of technology where all activities in today's era have become sophisticated where every company must follow existing developments, PT. Telekomunikasi Indonesia Tbk, Still seems slow in handling these problems, therefore it has an impact on the company's goal to continue to increase profits every year. Therefore, staffing and monitoring are needed to provide direction, guide, train, lead, develop subordinates and explain work regulations to subordinates, explain work objectives and handle employee complaints. The existence of this managerial performance problem causes customers to feel that the company's service is less than optimal because it is still late in improving technology.

Based on the results of the observations, researchers found PT. Telekomunikasi phenomenon Indonesia Tbk's profit increased from 2018 to 2021 but in 2022 experience decline drastic. Matter the because of income in year 2022 experienced a temporary decrease while the burden that had to be paid in that year was large nominal value. So can it is said decline profit influenced by performance oncompany the, matter This due to Not yet its effectiveness implementation accountancy accountability to performance managerial Which There is at the company the.

Literature Review

Responsibility Accounting

According toSharon dan Syermi, 2021 responsibility accounting is a system that presents information about income and costs or assets associated with a section or unit in a company. Each section or unit is led by a manager who is responsible for the section concerned. These sections are called responsibility centers. According to Cikiana, W. (2018), accountability accounting is a measuring tool for achieving predetermined activities so that they can be accounted for to superiors.

According to(Ryan et al., 2013) The term responsibility accounting will refer to the accounting process that reports on how well the responsibility center manager can manage the work that is directly under his supervision and which is his responsibility or a system that measures the plans and actions of each responsibility center.

Cost Control

According to(Jusmani & Mursalin, 2020) The budget is a cost control tool which is a description of the company's work plan/program, so in preparing the budget it must start from each unit/part of the company.

According to (Hermawan, 2021)Cost, it is all the sacrifices that need to be made for a production process, which are expressed in monetary units according to the prevailing market price, both those that have occurred and those that will occur.

According to(Martini, 2013) In cost control, several basic issues must be taken into account, such as determining responsibility for cost control, limiting individual control efforts to costs that can be controlled and reporting on the implementation of the people concerned.

Managerial Performance

According to (Annisa et al., 2020) Managerial performance, namely the work units of public organizations are expected to be able to create a conducive work environment by integrating the capabilities of leaders and the capabilities of subordinates. According to (Minum & Tirtauli, 2020)Kinjera, this managerial aspect can be seen from the manager's ability to carry out planned activities. One of the things that used by managers to improve managerial performance by planning and coordinating and to evaluate supervision is the budget.

According to (Syahida & Nurleli, 2022)one of the used by managers to improve managerial performance by planning and coordinating and to evaluate supervision is the budget.

According to (Hafid, 2022)K inerja managerial Which Good will produce effectiveness that leads to profit for company. Stable managerial performance even increases trust investors to company.

According to(SURYANI et al., 2022) evaluation performance is For evaluate performance a manager in evaluate activity Which done in a company For reachobjective Which has set, And For evaluate success in reach profit.

Method

This study uses a descriptive quantitative method. which is stated in figures, in the form of PT financial reports. Telecommunication Indonesia Tbk. (Sugiyono, 2023)say explains a method used to describe or analyze conditions that will be observed in the field more specifically and transparently. The approach the research used in this study uses a quantitative design. Modeling Research through descriptive means allows a researcher to answer questions study Which nature regressive and also dimensional. The population in this study were managers at PT. Telecommunication Indonesia Tbk (Medan Witel Office) the sample taken in this study amounted to 40 managers. To test the hypothesis that will be proposed in this study, the analysis technique that will be used is SEM (Structural Equation Modeling) which is operated through the Smart-PLS application.

Results and Discussion

The data obtained in this study was by distributing questionnaires or surveys to PT employees. Telecommunication Indonesia Tbk. In this study, the number of respondents used was 40 people. Based on the questionnaire that I have distributed and has been filled out by the respondents, the researcher will identify the characteristics of the respondents based on gender, age.

Table 1 Gender

Gender	Amount	(%)
Woman	10	10%
Man	30	90%
Total	**40**	**100%**

Table 2 Age

Age	Amount	(%)
30-40 Years	26	51%
≥ 40 Years	24	49%
Total	**40**	**100%**

Convergent Validity

To test convergent validity, the outer loading or loading factor value is used. An indicator is declared to meet convergent validity in the good category if the outer loading value is > 0.7. The following are the outer loading values of each indicator in the research variables:

Table 1. 3 Convergent validity

	AP X1	KM Y	PB X2
AP 1	0.931		
AP 2	0.979		
AP 3	0.967		
AP 4	0.931		
AP 5	0.965		

AP 6	0.977		
AP 7	0.967		
AP 8	0.962		
AP 9	0.951		
AP 10	0.981		
AP 11	0.970		
AP 12	0.970		
AP 13	0.981		
AP 14	0.970		
AP 15	0.982		
AP 16	0.962		
AP 17	0.971		
AP 18	0.978		
AP 19	0.976		
AP 20	0.977		
AP 21	0.982		
AP 22	0.750		
AP 23	0.868		
AP 24	0.977		
PB 1			0.926
PB 2			0.977
PB 3			0.985
PB 4			0.929
PB 5			0.973
PB 6			0.987
PB 7			0.927
PB 8			0.974
PB 9			0.957
PB 10			0.944
PB 11			0.968
PB 12			0.972
PB 13			0.982
KM 1		0.962	
KM 2		0.983	
KM 3		0.970	
KM 4		0.903	
KM 5		0.971	
KM 6		0.941	
KM 7		0.978	
KM 8		0.974	

Based on the table above, it is known that each research variable indicator has many outer loading values > 0.7. So the outer loading value is considered to meet the requirements.

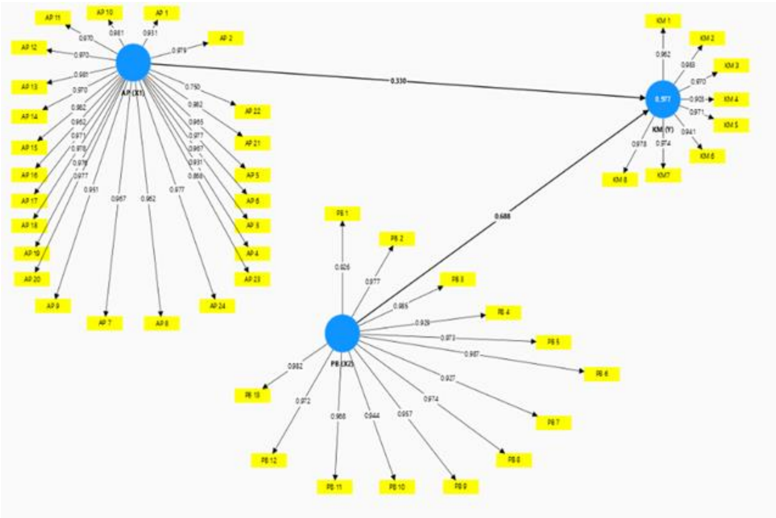

Figure 1. Convergent Validity Model

Discriminant Validity

Table 4 Heterotrait Monotrainratio (Htmt)

	Responsibility accounting	Managerial Performanc e	Cost Control
Responsibility accounting (X1)			
Managerial Performance (Y)	**0.930**		
Cost Control (X2)	**0.866**	**0.983**	

Heterotrait-Monotrait Ratio (HTMT) test, namely variable X2 (Cost Control) against X1 (Responsibility Accounting has a Heterotrait-Monotrait Ratio value of 0.866 <0.90 indicating good discriminant validity (valid) between cost control and Responsibility Accounting while Managerial Performance with Responsibility Accounting has a HTMT value of 0.930, indicating poor discriminant validity (not valid) while X2 (Cost Control) Against Y (Managerial Performance) has a Heterotrait-Monotrait Ratio value of 0.983> 0.90 indicating poor discriminant validity (not valid).

Cronbach's Alpha

The reliability test with the composite reliability above can be strengthened by using the cronbach alpha value. A variable can be declared reliable or meets the cronbach alpha if it has a cronbach alpha value > 0.7 The following are the Cronbach alpha values of each variable:

Table 5 *Cornbach Alpha*

	Cornbach Alpha
Responsibility accounting	0.996
Managerial Performance	0.988
Cost Controller	0.993

The alpha scale is reliable if the Cornbach alpha value is > 0.7. Based on the results of the *Cornbach Alpha analysis*, it is concluded that all statements in the questionnaire are reliable because the *Cornbach Alpha value* is > 0.7.

Composite Reliability

Composite Reliability is a part used to test the reliability value of indicators on a variable. A variable can be declared to meet composite reliability if it has a composite reliability value > 0.6 The following are the composite reliability values of each variable used in this study:

Table 6 *Composite Reliability*

	Composite Reliability
Responsibility Accounting	0.997
Managerial Performance	0.988
Cost Control	0.994

Composite reliability is an indicator to measure a construct that can be seen in the latent coefficient view. Measurement using Cronbach alpha is achieved if the value is >0.6 and it is said that the construct has high reliability.

Hypothesis Testing

Partial testing (hypothesis testing) was conducted to determine whether the Responsibility Accounting and Cost Control variables have a partial effect on Managerial Performance, as shown in the following table:

Table 7 Hypothesis testing

Connection	***Original Sample (O)***	***Sample Mean (M)***	***Standard Deviaton***	***T-Statistics (/O/STDEV)***	***P-Values (Significance)***
AP X1 -> KM Y	0.330	0.341	0.146	2.257	0.024
PB X2 -> KM Y	0.688	0.651	0.147	4.693	0.000

The conclusion of the path coefficient based on the values from the table is

a. The influence between Responsibility Accounting and Managerial Performance is 0.330 and the p value is 0.024 indicating a positive and significant relationship.
b. The influence between Cost Control and Managerial Performance is 0.688 and p values of 0.000 indicate a positive and significant relationship.

R-Square

The definition of R-Square is a measure of the proportion of variation in the value of the influenced variable (endogenous) that can be explained by the influencing variable (exogenous). This is useful for predicting whether the model is good/bad :

Table 8 R square

	R-Square	**R-Square Adjusted**
KM Y	0.977	0.976

Conclusions that can be read from the *R-Square calculation Adjusted Model* = 0. 976. It means ability variable X1 (Responsibility Accounting), X2 (Cost Control) in explain Y (Managerial Performance) is 95.7%, thus the model is classified as substantial. (strong).

F-Square

Table 9 F-Square

	F-Square
AP X1-> KM Y	1.143
PB X2 -> KM Y	4.969

The conclusion that can be read from the *F-Square calculation* is the influence of responsibility accounting on managerial performance = 1.143. This means that the variables have a large influence and the influence of cost control on managerial performance = 4.969. This means that the variables have a large influence.

The Impact of Implementing Responsibility Accounting on Managerial Performance

Responsibility Accounting is a system accountancy Which used for control costs Which There is at the company. To avoid any unexpected misappropriation of costs and as tool gauge performance manager and also employees. Therefore, the application of responsibility accounting which has a revenue center, cost center, profit center, investment center which things can assess whether managerial performance is good or not. Therefore, it can be concluded that the application of responsibility accounting has an effect on managerial performance. This was tested by the author and Based on the results of the direct effect test, the original sample value was 0.330 and the p value was 0.024 so that it can be stated in this study that responsibility accounting has a significant effect on managerial performance. The results of this study are in line with research conducted by (Wilmar, 2019)which states that the Implementation of Responsibility Accounting has an effect on Managerial Performance. In line with research (Karsam & Leli Ravita Manurung, 2014)is one of the concepts of management accounting and accounting systems that are linked and adjusted to the responsibility centers in the organization. The results of this study accept the hypothesis that there is an influence between responsibility accounting and managerial performance and in line with research conducted by (Farisi, 2018b) explaining that responsibility accounting has a positive and significant effect on purchasing decisions.

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Control Costs of Managerial Performance

Cost control is Cost is all sacrifices that need to be made for a production process, which are expressed in monetary units according to the prevailing market price, both those that have occurred and those that will occur. Cost control is a requirement for measuring managerial performance, this is reinforced because of the existence of expenditure objects, main functions in the company, the relationship between costs and something that is financed, cost behavior in changes in activity volume, and the period of its benefits. These requirements must be monitored by managerial performance because costs are something that must be monitored by the managerial party of the company. Therefore, the application of Cost Control can affect Managerial Performance, this can be proven by the test conducted by the author. Based on the results of the direct effect test, the original sample value was obtained 0.688 and p value 0.000 so that it can be stated in this study that Cost Control has a significant effect on managerial performance. The results of this study are in line with research conducted by (Ayusta Devi Savitri & Sri Harta Mimba, 2020)which states that Cost Control has an effect on Managerial Performance, the results of this study are in line with research (Suak et al., 2021)that states that cost control has an effect in line with managerial performance. This test answers the test hypothesis, namely that Cost Control has an effect on Managerial Performance at PT. Telekomunikasi Indonesia Tbk (Medan Witel Office)

Conclusion

After conducting research and analysis on the effect of the implementation of responsibility accounting on managerial performance, the author concludes that the implementation of responsibility accounting at PT Telekomunikasi Indonesia Tbk (Medan Regional Office) has been running well. However, the effect of the implementation of cost control on the company's managerial performance based on the percentage that has been tested with the criteria that the author has determined, it can be concluded that cost control has not had an effect on managerial performance. The effect of cost control on managerial performance is tested through the HTMT X2 test (Cost Control) Against Y (Managerial Performance) which has a Heterotrait-Monotrait Ratio value of 0.983> 0.90 indicating poor discriminant validity (invalid). Meanwhile, Accounting and cost control after the HTMT test has a value, namely variable X2 (Cost Control) against X1 (Responsibility Accounting has a Heterotrait-Monotrait Ratio value of 0.866 <0.90 indicating good discriminant validity (valid). This shows that Responsibility Accounting and cost control have not been able to improve the Managerial Performance of PT. Telekomunikasi Indonesia Tbk (Medan Regional Office) through the HTMT Test. However, after the Hypothesis Test, the Influence between Responsibility Accounting and Managerial Performance is 0.330 p values of 0.024 indicate a positive and significant relationship and the Influence between Cost Control and Managerial Performance is 0.688 and p values of 0.000 indicate a positive and significant relationship. This shows that Cost Control can improve Managerial Performance at PT. Telekomunikasi Indonesia Tbk (Medan Regional Office)

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