

PalArch's Journal of Archaeology of Egypt / Egyptology

RESPONSIBILITY ACCOUNTING INFORMATION SYSTEMS FOR ASSESSING PROFIT MANAGER PERFORMANCE

Evi Octavia¹, Utin Vera Monika², Alvita Belinda Ayu Putri³, Nur Hasanah⁴, Anbiya⁵

Universitas Widyatama, Indonesia

evi.octavia@widyatama.ac.id, vera.monika@widyatama.ac.id, alvita.belinda@widyatama.ac.id,
hasanah.nur@widyatama.ac.id, anbiya.mulya@widyatama.ac.id

Evi Octavia, Utin Vera Monika, Alvita Belinda Ayu Putri, Nur Hasanah, Anbiya. Responsibility Accounting Information Systems for Assessing Profit Manager Performance-- Palarch's Journal Of Archaeology Of Egypt/Egyptology 17(4), 3436-3441. ISSN 1567-214x

Keywords: Responsibility Accounting Information System, Profit Center Manager Performance

ABSTRACT

Purpose: This study aims to determine how the application of the Responsibility Accounting Information System to assess the performance of profit center managers.

Design/ methodology / approach: The research method used is descriptive method with a case study approach. Primary data obtained from questionnaires designed by researchers. Respondents are postal Employees who are in profit Center with the number of samples using the power analysis.

Findings: the results of the study answer the problems that the manager's profit target has not been achieved from period to period.

Practical implications: The results of this study are expected to provide input for managers to consider the application of Responsibility accounting information systems.

Originality / value: the uniqueness of this research is to examine the performance of the profit center at PT POS Indonesia

Keyword: Responsibility Accounting Information System, Profit Center Manager Performance.

I. INTRODUCTION

Hansen and Mowen (2004: 4) states management accounting information systems are information systems that process inputs so as to produce outputs to achieve management goals. According to Krismiaji (2002: 5) management accounting information system is a system that processes data and transactions to produce information that is useful for management to plan, control and operate a business. This makes the role of accounting even more necessary, especially to assess the performance of company managers, namely by the existence of tools for management known as accounting information responsibilities (Responsibility Accounting Information)

According to Outley (1980), there needs to be a suitability in management accounting information systems in order to improve company performance. The success of a company's information system depends on how the system is run, the ease of the system for its users, the performance and utilization of the information system technology used (Goodhue, 1995). Wuryaningrum (2007) states that information systems implemented in organizations should be able to provide benefits to organizational performance and provide comfort for the wearer.

The development of Responsibility Accounting in Indonesia began in the 80s (Theresia, 2009). One of the companies that implemented responsibility accounting is PT Pos Indonesia (Persero). PT Pos Indonesia (Persero) is a company engaged in the service sector that is the main provider of postal facilities and services for the community. In this case PT Pos Indonesia (Persero) faces the problem of profit decline in 2018 in the amount of Rp100 billion from the previous figure of Rp355 billion in 2017 (Eddi Santosa, 2019).

Based on this phenomenon, the purpose of this study is to find out how big the role of the implementation of responsibility accounting in assessing the performance of the profit center manager at PT Pos Indonesia (Persero).

II. THEORY AND HYPOTHESIS

2.1 Responsibility Accounting Information System

Baldrick Siregar et al (172: 2013) states that responsibility accounting is an accounting system that is designed so well that it can record and report income and / or costs arising from the implementation of an activity to the manager responsible for that activity.

Responsibility accounting aims to provide information that can be used by management to evaluate the efficient use of organizational resources (Baldrick Siregar, 172: 2013).

Mulyadi (2001: 174-179) revealed, the benefits of accountability accounting are:

1. Accountability accounting information as a basis for preparing a budget
2. Accountability accounting information as an assessment of the performance of the responsibility center manager
3. Accountability accounting information as a motivating tool for managers
4. Accountability accounting information enables management of activities
5. Accountability accounting information allows monitoring the effectiveness of activity management programs

2.2 Profit Center Manager Performance

Hansen and Mowen (2005: 560) state that the profit center is the center of responsibility whose managers are valued based on the profits generated.

Profit is a useful measure of performance, because it allows senior managers to be able to use one comprehensive indicator rather than having to use several indicators.

The profit center's performance is measured by the difference between the opinion obtained and the costs incurred to obtain that income. At the center of the input and output earnings are measured in monetary units (Anthony and Govindarajan, 2009: 176).

2.3 The Role of Implementing Accounting for Responsibility in Assessing the Performance of Profit Center Managers

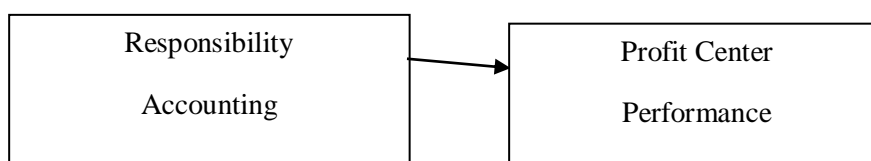
The accounting system must be able to calculate product costs and periodic earnings accurately and be a useful tool for controlling costs so that the expected profit can be obtained (Baldrice Siregar, 2013: 172).

Mardi (2011: 4) the purpose of the accounting information system is to fulfill every obligation in accordance with the authority given to someone. Management of the company always refers to the responsibility of management to state clearly everything related to the resources owned by the company.

The research of Dewi and Nurul Kurnia (2009) states that responsibility accounting is useful as a tool for evaluating the performance of earnings center managers

2.4 Framework and Hypothesis

Based on the above framework, the picture of the framework of thinking as a basis for proposing a hypothesis in this study is as follows :



Based on the above framework, the hypotheses in this study are:
 "Adequate Implementation of Responsibility Accounting Has a Role in Assessing the Performance of a Profit Center Manager."

III. RESEARCH METHODOLOGY

The research method used is descriptive method with a case study approach. The number of respondents was 15 postal employees in profit center.

IV. ANALYSIS AND DISCUSSION

To find out how the application of the Responsibility Accounting Information System with the Performance of the Profit Center Manager at PT Pos Indonesia (Persero), a correlation test was conducted.

The statistical tool used is comparative analysis, which measures the degree of closeness of the relationship between the X variable with the Y variable. The correlation used is Spearman Rank Correlation Coefficient Analysis.

Table 4.1
 Spearman Rank Correlation Calculation for Variable X and Variable Y Correlations

			VAR00001	VAR00002
Spearman's rho	VAR00001	Correlation Coefficient	1.000	,701**
		Sig. (2-tailed)		0,002
		N	15	15
	VAR00002	Correlation Coefficient	,701**	1.000
		Sig. (2-tailed)	0,002	
		N	15	15

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Processing results

Based on the calculation of the Spearman Rank correlation, the rs value of 0.701 is obtained. Because the value of rs is between 0.600-0.799, the relationship between the Implementation of the Responsibility Accounting Information System and the Performance of the Profit Center Manager can be said to be strong.

4.2 Coefficient of Determination

The magnitude of the role of Responsibility Accounting Implementation in Assessing the Performance of the Profit Center Manager at PT Pos Indonesia (Persero) is made in the form of a percentage, with the calculation of the coefficient of determination as follows:

$$\begin{aligned}
 Kd &= r_s^2 \times 100\% \\
 &= (0,701)^2 \times 100\% \\
 &= 49,14\%
 \end{aligned}$$

The amount of the Role of Implementation of Accounting Information Systems Responsibility in Assessing the Performance of the Center for Profit Managers at PT Pos Indonesia (Persero) is equal to 49.14% and the remaining 50.86% is influenced by other factors not examined by the authors.

4. CONCLUSION

The results showed that the Implementation of Responsibility Accounting at PT Pos Indonesia (Persero) had been implemented but was not optimal. not optimal due to unclear tasks, authority and responsibilities for each position the organizational structure in the place where the respondent works and the inability of the company budget to be a tool to carry out the work plan and management control process in achieving company goals.

The performance of the profit center manager at PT Pos Indonesia (Persero) is not optimal, it can be seen from the achievement of profit targets from period to period and the application of reward and punishment systems for profit center managers have not been able to motivate in improving their performance

REFERENCES

American Institute of Certified Public Accounting. 2003. *Committee on Terminology*, AICPA Inc, New York.

Antghony, Robert, Vijay. 2005. *Sistem Pengendalian Manajemen*. Edisi ke-11. Jakarta:

SelembaEmpat.

- Bodnar, H. George dan William S. Hopwood. 2000. *Sistem Informasi Akuntansi I*. Edisi Ke-6. Jakarta: Salemba Empat.
- Chenhall, R. H. and Morris. 1986. "The Impact of Structure, Environment and Interdependence on The Perceived Usefulness of Management Accounting System". *The Accounting Review*. Vol. 6, No.1.
- Chia, Y.M. 1995. "Decentralization, Management Accounting System Information Characteristic And Their Interaction Effects on Managerial Performance: A Singapore Study". *Journal of Business Finance and Accounting*, pp. 811-830.
- DeLone, W. H. and E. R. Mc Lean. 1992. "Information System Success". *Information System Research* 3.
- Dewi, Nurul Kurnia. 2009. Studi Manfaat Akuntansi Pertanggungjawaban Sebagai Alat Penilaian Kinerja Manajer Pusat Laba. (Studi kasus pada PT. Pos Indonesia (Persero) Bandung). <https://repository.widyatama.ac.id/xmlui/handle/123456789/6232>
- Eddi Santosa. 2019. Laba 2018 Turun, PT Pos Indonesia: Masih Untung" <https://tirto.id/laba-2018-turun-pt-pos-indonesia-masih-untung-dg11>
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang : Badan Penerbit Universitas Diponegoro.
- Goodhue, D.L. 1998. *Journal of Development and Measurement Validity of a task Teknologi fit Instrumen for User Evaluations of Information Sytem*, *Decision Sciences, Winter, vol.29, No.1 :105-138*.
- Goodhue, D.L. and Thompson, 1995, R.L. Task Technology Fit and Individual Performer. *Manajemen Information System Quarterly, June: 213-236*.
- Gordon, L. A., and Narayana, V. K. 1984. "Management Accounting System Perceived, Enviromental Uncertainty, and organizational structure : Emprical Analysis". *Int. Journal of Accounting Organization and Societ*. 9 pp. 33-47.
- Hall, A. James. 2002. *Sistem Informasi Akuntansi 2*. Edisi ke-1. Jakarta: Salemba Empat.
- Hansen, Mowen. 2006. *Akuntansi Manajemen*. Edisi ke-4. Jakarta: Selemba Empat.
- Hartanto, Lukas. 2008. Mengukur Kinerja Perusahaan dan Mencari Akar Permasalahan Dengan Menggunakan Metode Balanced Scorecard: Studi Kasus Pada Perusahaan Bumbu Masa Kepala Sapi Semarang, Skripsi Unika Tidak dipublikasikan.
- Ikatan Akuntan Indonesia. 2002. *Standar Akuntansi Keuangan*. Edisi Revisi. Jakarta: Salemba Empat.
- Ikatan Akuntan Indonesia-Kompartemen Akuntan Publik (IAI-KAP). 2001. *Standar Profesional Akuntan Publik*. Jakarta: Selemba Empat.
- Kieso. 2002. *Intermediate I*. Edisi ke-10. Jakarta: Erlangga.
- Kirmizi dan Yusseri. 2001. "Pengaruh Ketidaktentuan Lingkungan Terhadap Penerapan Sistem Akuntansi Manajemen Dalam Meningkatkan Kinerja Organisasi". *Jurnal Manajemen dan Bisnis*. Vol.3. Januari 2001. Hal 29-50.
- Kirmizi dan Yusseri. 2001. "Pengaruh Faktor Kontekstual Terhadap Penerapan Sistem Akuntansi Manajemen Dalam Meningkatkan Kinerja Organisasi". *Jurnal Manajemen dan Bisnis*. Vol.3. Sept 2001. Hal 255-276.
- Krismiaji. 2002. *Sistem Informasi Akuntansi*. Jakarta: Selemba Empat.
- Laudon, Kenneh C., and Jane P. Laudon. 2000. *Organization and Technology in the Networked Enterprise*. Management Information System. Six Edition.

- International Edition. www.prenhall.com/laudon.
- Mardi. 2014. SistemInformasiakuntansi. Cetakan ke – 2. ISBN: 978-979-450-595-3
- McLeod, Ravmond. 2001. *SistemInformasiManajemen*. Jakarta: BhuanaIlmuPopuler.
- Mulyadi. 2001. *SistemAkuntansi*. Edisi ke-3. Jakarta: SelembaEmpat.
- Mustafa, Edwin Nasution. Hardius Usman.2007.*Proses PenelitianKuantitatif*.LembagaPenerbitFakultasEkonomiUniversitas Indonesia.
- Nazir, Moh. 2006. *MetodePenelitian*. Bogor: Ghalia Indonesia,
- Otley, D. T. 1980. “*The Contingency Theory of Management Accounting: Achievement and Prognosis*”. The Journal of Accounting Organization and Society. Vol.5. pp 413-428.
- Pusat Bahasa Departemen Pendidikan Nasional. 2007. Kamus Besar Bahasa Indonesia. Edisi ke-3. Indonesia:Balai Pustaka.
- Razito, Dodi. 2007. “Pengujian Model DeLone dan McLean DalamPengembanganSistemInformasiManajemen”. *Simposium Nasional Akuntansi 10 Makasar*, hal 1-25.
- Ricard, L. Daft. 2006. *Management I*. Edisi ke-6. Jakarta:SelembaEmpat.
- Robert dan Vijay. 2005. *SistemPengendalianManajemen*. Edisi ke-11.Jakarta: SelembaEmpat.
- Romney dan Steinhart. 2006. *SistemInformasiAkuntansi I*. Edisi ke-9. Jakarta: SelembaEmpat.
- Sekaran, U. 2006.*MetodePenelitianUntukBisnis I. (4th Ed)*. Jakarta: SalembaEmpat.
- Prasetyono. 2005. “PemanfaatanInformasiAkuntansiManajemenTerhadapPencapaianKinerja Perusahaan DenganMetode Balance Scorecard”. *JurnalUniversitasUnijoyo*. Vol.1. No. 1 Juni 2005. Hal 31-48.
- Sugiyono. 2007.*MetodePenelitianBisnis*. Bandung: CV Alfabeta.
- Warren, dkk. 2005. *PengantarAkuntansi*. Edisi ke-21. Jakarta: SelembaEmpat.
- Wilkinson, Joseph W. 2003.*SistemInformasiAkuntansi*.EdisiPertama. Jakarta: BinarupaAngkasa.