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THE EFFECT OF PARTICIPATORY BUDGETING, MANAGERIAL COMPETENCE AND UTILIZATION OF INFORMATION TECHNOLOGY ON THE IMPLEMENTATION OF RESPONSIBILITY ACCOUNTING, AND ITS IMPLICATIONS ON MANAGERIAL PERFORMANCE (A SURVEY OF PT BUMNIS IN WEST JAVA)

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Keywords:participatory budgeting, managerial competence and utilization of information technology, implementation of accountability accounting and managerial performance.

ABSTRACT

Efforts to achieve the intended target, the performance of managers for Strategic Industrial State Owned Enterprises (BUMNIS) need to do research on the performance of managers in the three BUMNIS as well as participatory budgeting, managerial competence and utilization of information technology and the implementation of responsibility accounting that affects it. This research is an explanatory research. Data collection by survey method is through questionnaire towards 61 respondents. Hypothesis testing using SEM analysis. The results of calculations performed using the LISREL program. The results of the study showed direct and indirect effects of participatory budgeting, managerial competence, and the use of information technology on the implementation of responsibility accounting by 76%. Direct and indirect effects of participatory budgeting, and managerial competencies, and the use of information technology on managerial performance by 94%. The effect of the implementation of responsibility accounting on managerial performance of 36%.

Keywords: participatory budgeting, managerial competence and utilization of information technology, implementation of accountability accounting and managerial performance.

INTRODUCTION

Background

In accordance with the characteristics of the budget of the Strategic Industry State-Owned Enterprises (BUMNIS), participation in the preparation and implementation of the budget is the manager's commitment, as well as the participants' competence in implementing and achieving budget goals efficiently and effectively. Based on developments in the strategic industry and technological advancements in general, the government is increasingly thinking about a more integrated strategic industry management pattern. The development of technology in the era of globalization is developing very rapidly and is increasingly sophisticated. Many organizations use technology, both in services and business. One example of an organization is BUMNIS. who initially used the system manually, but switched to using a computer-based system. The use of this system is a form of technological and information development that is so rapid. This system can simplify and speed up the management of BUMNIS management, and help accounting information systems at BUMNIS be more effective. The level of use of information technology provides greater benefits and will increase user performance. Increasing the trust of users of information systems, is expected to further improve their performance. (Wibowo Arief, 2007 in NovaliastutiMasiaga, 2019). Not only in the use of information technology which is a factor in the effectiveness of accounting information systems as a means of accountability accounting but also the full support of a manager to improve his competence so that he can play an active role in the use of information technology.

II. LITERATURE REVIEW

2.1. Participatory budgeting

Participatory budgeting is one form of budgeting, where participatory budgeting is a budget preparation process that involves middle and lower managers in an organization. The involvement of middle and lower managers in participatory budgeting will motivate them to achieve budget goals.

Several studies have shown that participatory budgeting has a positive effect on managerial performance, namely: Mohd Nor Yahya et.al (2008); Yuni Sukandani1 & Siti Istikhoroh; Chong et.al. (2005). The opportunity to participate in making a budget is considered by many people and organizations as a manifestation of the actual needs of self-organization members. (Garrison et al. 2012) explains some of the advantages of participatory budgeting, including, (1) each officer at all managerial levels is recognized as a team member whose views and assessments are valued by top management, (2) budget estimates made by line managers can often be more accurate and reliable than estimates made by top managers who lack in-depth knowledge of markets and operations, (3) higher motivation arises when individuals participate in setting their goals themselves, compared when the goals are set from above them, and (4) Managers who cannot meet the budget set from above can always say that the budget is unrealistic and impossible to achieve. With a self-determined budget, no reason like this will arise. Eker (2008): Middle and lower-performing managers with high performance tend to have more budget participation rates than subordinates with low performance. Atkinson et al. (2004): Opportunity to engage with members in discussions and planning for proposed changes from the start. Chong and Chong (2002): Decisions made can be more accepted. Anthony, R.N. and V. Govindarajan. 1998: The inclusion of responsibility center managers. Achieving budget targets, their involvement and influence on the preparation of budget targets.

2.2. Managerial competence

Managerial competence is a characteristic that individuals have the ability and are used in a consistent manner according to the desired performance. These characteristics include knowledge, skills, aspects of self-image, social motives, traits, thought patterns and ways of thinking, feeling, and implementation (Dubois, 2004 in Ahmad Azmy, 2015). According to Sanghi, 2007 in Ahmad Azmy (2015) competence is a process that refers to the various skills that must be performed and the behaviors that must be applied in competent performance. In carrying out their duties, managers are required to have commitment and competence. Commitments and competencies of managers generally vary, competence in carrying out accounting for accountability and achieving performance in the company.

Competence refers to the characteristics that underlie the behavior that describes the motives, personal characteristics (characteristics), self-concept, values, knowledge, or expertise brought by someone who performs superior at work. (Palan, 2008): (1) Knowledge: Refers to information and learning outcomes; (2) Skills: A person's ability to do an activity; (3) Self-concepts and values: Refers to a person's attitudes, values and self-image, such as one's belief that he or she can succeed in a situation.

2.3. Utilization of information technology

In improving managerial performance, in addition to using budgetary participation as a management planning and control tool, companies can also use information technology. The use of computer-based information technology enables management to more easily identify data, access data and interpret data that is integrated throughout the company unit so that managers can more easily obtain the required information quickly and precisely which can be used to make the right planning, budgeting and decision making so that they can improve their performance as managers. Computer technology is one of the many information technologies that affect organizational information systems because with computer-based information systems information can be presented on time and accurately. As stated by Hansen and Mowen (1997) with the use of computers large amounts of useful information can be collected and reported to managers immediately. What happens in various parts can be known in an instant. This allows management to make decisions more quickly.

2.4. Implementation of responsibility accounting

Responsibility accounting is a system that measures the various results that can be achieved by each center of responsibility according to the information needed by managers to operate the manager's responsibility center (Hansen, and Mowen, 2005: 116) LM Samryn, 2001: 258) an accounting system that used to measure the performance of each accountability center in accordance with information needed by managers in operating their responsibility centers and as part of the management control system.

2.5. Managerial performance

Performance is an achievement achieved in carrying out a particular action or carrying out managerial activities in a certain period. Managers' performance measurement is part of management accounting activities intended to provide management feedback for decision making. Feedback in the form of responsibility accounting information in the form of information about the future and the past. Accountability accounting information in the form of future information is useful for budgeting.Gimzauskiene and Valanciene (2010) show that performance measurement systems in organizations will be efficient and effective if they are multidimensional. There is a relationship between finance, markets, customers, internal processes, and intellectual-related steps which prove that financial results are the results of organizational performance that can be managed while managing non-financial factors such as customers, processes, and intellectual capital: (1) Efficiency can be achieved if the output realization is compared to the realization of the minimum input; (2) Effectiveness can be achieved if the realization of output is greater than the target output; (3) Productivity can be achieved if the effectiveness (output) is greater than the efficiency (input).

Effect of participatory budgeting on managerial competence

The contingency approach provides the idea that the relationship between participation and managerial performance is influenced by various conditional factors. This approach gives the idea that the nature of the relationships that exist in budgetary participation and performance may differ from one situation to another. The Contingency Approach allows other variables to act as factors that influence the relationship between budgetary participation and managerial performance (Brownell, 1982, Murray, 1990). These factors can be either managerial competence or individual accuracy in the organization. This is in line with the opinion of RusmanSoleman (2012) "In the organization of individual and group productivity greatly influences the performance of the organization, the parties involved in the organization must be careful in observing the existing resources".

Effect of participatory budgeting on the use of information technology

Budgeting for participation can improve Managerial performance, with the use of technology which is increasingly increasing, the availability of accounting system information also increases. This will provide more alternative solutions that can be considered by managers in decision making so that managerial performance will improve.

Effect of managerial competence on the use of information technology
Managerial competence is the ability of managers to utilize information technology. Utilization of information technology includes (a) data processing, information processing, management systems and work processes electronically and (b) utilization of information technology advances so that transactions are accessed easily and cheaply by technology users indicating that the use of information technology in the form of computers helps officers in manage company documents as a whole so that it can input data faster than using manual, accurate and accurate results of data operations so that it will reduce errors that occur.

Effect of participatory budgeting on the implementation of responsibility accounting

Participating in making a budget is considered by the organization as a manifestation of the self-actualization needs of the members of the organization. Effective accountability accounting refers to the relationship between information and managers who are responsible for planning and its realization. Control is carried out by giving a role for each manager to plan the revenue and costs that are his responsibility, which then presents information on the realization of those revenues and costs according to the responsible manager. Budgets and accountability reports are used to assess manager's performance, thus managers are motivated to maintain and improve their performance (Olivia S. Prang, 2013).

Effect of managerial competence on the implementation of responsibility accounting

The characteristics and use of responsibility accounting in practice, together with its implementation is related to a number of aspects that can influence it. This influence can be in the form of the competencies of the managers concerned. Accountability accounting information is thus the basis for analyzing manager's achievements and at the same time motivating managers in implementing their plans as outlined in their respective budgets. Responsibility accounting as a tool in management control.

The effect of the use of information technology on the implementation of responsibility accounting

The use of information technology in supporting the application of information systems in a company has an influence on the manager's performance. One of the information technologies used in a company is an accounting information system. Accounting information system is a computerized system that acts as an accounting responsibility for preparing financial information and also information obtained in the form of transaction collection and processing activities. Accounting information systems are the variables that most influence financial performance (Soudani, 2012) This accounting information system is an opportunity especially for business people in order to optimize efficiency and effectiveness in decision making so as to enable companies to gain competitive advantage (Edison et al., 2012). Thus the use of information technology can facilitate the calculation of costs to control costs so that it can streamline the implementation of accountability accounting as a measurement tool for plans using budgets and actions using accurate results from each center of responsibility.

2.4. Effects of participatory budgeting, managerial competence and the use of information technology on the implementation of accountability accounting

The problem in applying the characteristics of responsibility accounting and the use of responsibility accounting in practice, together with its implementation is related to a number of aspects that can influence it. The influence can be in the form of participation in budgeting (participatory budgeting), competence and utilization of information technology of the managers concerned. In responsibility accounting the organizational structure must describe the flow of responsibilities, authority and position clearly for each work unit of each level of management, in addition it must also describe the division of tasks clearly. Where the organization is structured such that the authority and responsibilities of each leader are clear.

2.5. The effect of implementing accountability accounting on managerial performance

In order to measure and evaluate the manager's performance objectively, it is necessary to have an accounting information system. The implementation of accountability accounting can minimize disfuctional conditions (Siegel and Marconi, 1989: 214). Accountability accounting information describing manager's performance conditions can be used as a reference in evaluating manager's performance. Inadequate accountability accounting information can mislead budget preparation and performance measurement.

2.6. Effects of participatory budgeting, managerial competence and the use of information technology on the implementation of accountability accounting and its implications with managerial performance

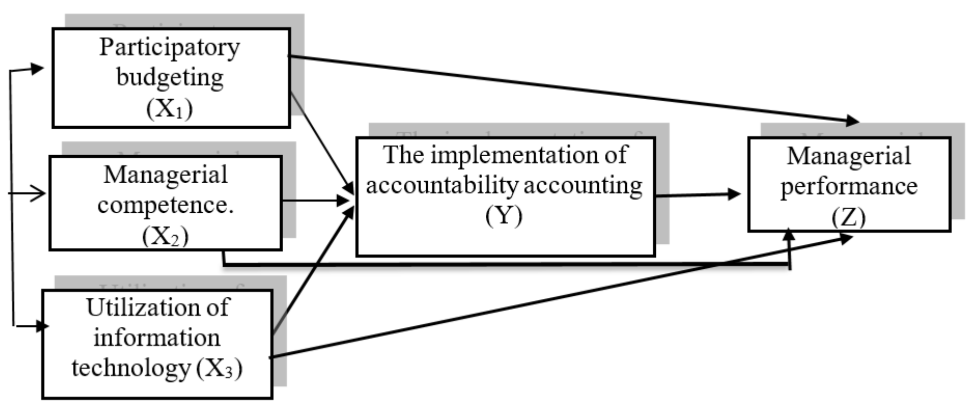
Participation in budgeting is the level of involvement and influence of managers in the budgeting process of a department or part, both periodically and annually (Brownell, 1982). If there is no competence among managers, it is unlikely to achieve the expected performance. Managers must feel free in expressing their views so that responsibility accounting can be carried out in accordance with its characteristics and can be used as a tool to assess manager's performance objectively. Company performance and the performance of each person are very dependent on managerial skills, both in building work systems and industrial relations that are safe and harmonious, as well as by developing job competencies to work optimally. Therefore, an employee's dependence on information technology in adjusting his duties will have a positive impact such as an employee's performance will increase and the information generated in accordance with what is expected by the company. According to Turban (2006:

49) information technology is a collection of corporate information resources, its users, and the management that runs it includes information technology infrastructure and all other information systems in the company. Ariyanto (2007) in KadekChendiAntasari (2015) the use of appropriate information system technology is supported by the expertise of the personnel who operate it and can improve the performance of the company and the performance of the individual concerned. Achievement of individual performance as measured by seeing the positive impact of the use of information system technology on improving individual performance in carrying out tasks and making users more productive and creative.

2.7. Framework.

Both the performance of the company and the performance of each employee are very dependent on managerial ability, both in building work systems and industrial relations that are safe and harmonious. Problems in applying the characteristics and use of responsibility accounting in practice, together its implementation is related to a number of aspects that can influence it. The influence can be in the form of participation in budgeting (participatory budgeting), managerial competence and utilization of information technology,Seeing the importance of manager's performance for BUMNIS in the effort to achieve the goals to be addressed, it is necessary to conduct research on the performance of managers in the three BUMNIS as well as participatory budgeting, managerial competence and the implementation.

Figure 2.1.



III. RESEARCH METHODOLOGY

3.1. Object of research

The object of study in this study is participatory budgeting, managerial competence and the use of information technology is an independent variable while managerial performance is an independent variable. The subjects of this study are 3 (three) Limited Ownership (PT) BUMNIS in the city of Bandung.

3.2. Research design

The research method used in the study is a survey approach with census taking and is non experimental. This type of research is explanatory research.

IV. RESEARCH RESULTS AND DISCUSSION

4.1. Research result

Observation subject

The subjects in this study were 3 (three) limited ownership of BUMNIS in the city of Bandung. Respondents in this study were the personnel involved in preparing the above budget as many as 75 respondents, the questionnaire answers returned were 61 respondents (Manager: 7 personnel, Supervisor: 23 personnel, and other Employees: 31 personnel) or 81.33%.

The results of the dissemination of research instruments

Overall results of the respondents' answers are as follows:

Table 4.1

Variable	Amount question	Very disagreeing		Disagree		Hesitating		Agree		Strongly agree	
Level		1		2		3		4		5	
Percentage			%		%		%		%		%
Participatorybudgeting	9	0	0	19	3,46	52	9,47	198	36,05	280	51,01
Managerial competence	3	0	0	0	0	1	0,54	51	27,86	131	70,40
Utilization ofinformationtechnology	3			1	0,55	4	2,21	25	13,81	153	84,53
The implementation of accountability accounting	7	0	0	16	3,27	43	8,81	153	31,35	276	56.56
Managerial performance	3	0	0	0	0	7	3,83	72	39,34	104	56,83

1. The participatory budgeting mentioned above shows a very agreeable cumulative answer score of 51.01%. and agree with 36.05% while doubtful with 9.47% and disagree with 3.46%.

2. The managerial competency shows the cumulative answer score strongly agrees at 70.40%. and agreed at 27.87% while hesitating at 0.54%.

3. Utilization of information technology shows a very agreeable cumulative answer score of 84.53%. and agreed at 13.81% while hesitating at 2.21%. and disagree as much as 0.55.

4. The implementation of responsibility accounting shows the cumulative answer score strongly agree of 56.56%. and agree with 31.35% while doubtful with 8.81% and disagree with 3.27%.

5. Managerial performance shows that the cumulative answer score strongly agrees at 56.83%, agrees at 39.34%, and while hesitates at 3.83%.

Testing

Test the following assumptions

(1) Multicoliearity, at the output coefficient tolerance value of 0.939, VIF value of 1 / 0.939 (1.064) so that the VIF value is less than 5, then there is no multicollinearity problem.

(2) Autocorrelation, the Durbin-Watson value is 1,923, so there is no autocorrelation problem.

(3) Linearity, plot points are scattered around 0 indicating there is linearity.

Hypothesis

(1) Participatory budgeting and managerial competence and the use of information technology influence the implementation of accountability accounting.

(2) The implementation of responsibility accounting influences managerial performance.

(3) Participatory budgeting, managerial competence and the use of information technology affect managerial performance

Hypothesis testing using SEM analysis. Calculations with the LISREL program.

The results of the calculation of indicators

The results of the calculation of participatory budgeting indicator

The parameters of each indicator using the LISREL program presented in participatory budgeting in figure 4.1 is a variable that is measured indirectly.

Table 4.2.

Parameter	Symbol	Estimation Parameter	R^2	Error Varian
Members who have a high level of performance will have a high level of budget participation. Low performance will have a high risk of failure for the organization.	$X_{1.1.}$	0,86	0,74	0,26
Members are involved from the beginning in the discussion and planning for proposed changes.	$X_{1.2}$	0,41	0,67	0,33
Allow bottom managers to participate as often as possible in the budget preparation process.	$X_{1.3}$	0,45	0,64	0,36
The results of decisions in the preparation of the budget can be more acceptable	$X_{1.4}$	0,36	0,17	0,83
High commitment makes individuals concerned with the fate of the organization and tries to make the organization a better direction, and the possibility of budgetary slack can occur can be	$X_{1.5}$	0,62	0,36	0,64

avoided				
Top-level managers are ready to make changes to the way things are done, and help subordinates	$X_{1.6}$	0,44	0,47	0,53
The team can contribute ideas and information, increase togetherness, and feel ownership.	$X_{1.7}$	0,56	0,33	0,67
The budget is fair, the executor is motivated to carry out the budget.	$X_{1.8}$	0,65	0,45	0,55
The involvement of the responsibility center managers	$X_{1,9}$	0,64	0,66	0,34

Managerial competency indicator calculation results

Table 4.3.

Parameter	Symbol	Estimation Parameter	R^2	Error Varian
Knowledge can be seen from the information obtained and learning outcomes ($X_{3.1}$)	$X_{2.1.}$	0,92	0,76	0,24
Skills seen from the ability of officers to carry out an activity ($X_{3.2}$)	$X_{2.2}$	0,91	0,83	0,17
Self-concept and values can be seen from one's attitude and self-image ($X_{3.3}$)				

4.1.4.1.3. The results of the calculation of the utilization of information technology indicators

Table 4.4.

Parameter	Symbol	Estimation Parameter	R^2	Error Varian
With computer facilities, useful information can be integrated data so that it can be reported to managers immediately. What happens in various parts can be known in an instant. This allows management to make decisions more quickly.	$X_{2.1}$	0,92	0,76	0,24
Information technology can also be used for work integration both vertical and horizontal integration.	$X_{2.2}$	0,91	0,83	0,17
Information technology can help companies in obtaining competitive information	$X_{2.3}$	0,94	0,92	0,08

The results of the calculation of the indicators of the implementation of accountability accounting

Table 4.5.

Parameter	Symbol	Estimation Parameter	R^2	Error Varian
The system is intended to see exceptions or deviations and avoid information overload on uncontrolled or immaterial variants.	$Y_{1.}$	0,82	0,36	0,46
A well-identified area of responsibility can take the form of a cost center as profit or investment center.	Y_2	0,54	0,39	0,54
Managers work with the concept of the reporting system and master the contents of the report and use the results.	Y_3	0,59	0,88	0,12
Reports on the performance of managers and employees involved must be prepared in a timely manner.	Y_4	0,82	0,40	0,60
The information is general in nature and the details in the report must be relevant to each manager's responsibility and authority.	Y_5	0,66	0,35	0,65
Have sufficient knowledge of the costs that can be controlled.	Y_6	0,82	0,33	0,66
The manager's report must focus on things that can be controlled that immediately require the attention of management including evidence of good improvement, or poor performance.	Y_7	0,59	0.36	0,64

The results of the calculation of managerial performance indicators

Table 4.6.

Parameter	Symbol	Estimation Parameter	R^2	Error Varian
Achieved if the target realization is compared with the realization of minimal inputs.	Z_1.	0,48	0,37	0,63
Achieved if the output realization is greater than the target.	Z_2	0,92	0,88	0,12
Achieved if the effectiveness (output) is greater than the efficiency (input).	Z_3	0,53	0,35	0,65

4.2. Discussion

The results of the calculation of direct influence testing

Participatory budgeting Managerial competence, and Utilization of information technology for the implementation of responsibility accounting.

Table 4.7

Variable	Path coefficient	Direct Influence	Indirect Influence

Participatory budgeting	0,46	0,2116	0,0228
Managerial competence	0,52	0,2704	0,0423
Utilization of Information technology	0,45	0,2025	0,0070
Amount		0,6845	0,0721
Amount direct and indirect influence			0,7566
Rounded to			76%

Thus, the other effect is 24%.

The effect of participatory budgeting on the implementation of responsibility accounting

The magnitude of the influence of participatory budgeting on the implementation of responsibility accounting is (0.46) 2 = 0.2116 (21.16%). Indirect effect Participatory budgeting on and the implementation of accountability accounting through managerial competence of (0.46 X 0.02 X 0.52) 2 = 0.02288 (2.29%). The indirect effect of participatory budgeting on the implementation of responsibility accounting through the use of technology is (0.46 X 0.10 X 0.45) 2 = 0.0423 (4.23%). Thus the overall effect of participatory budgeting on the implementation of responsibility accounting is 21.16% + 2.29% + 4.23% = 27.68%.

Effect of managerial competence on the implementation of responsibility accounting

The magnitude of the effect of managerial competence on the implementation of responsibility accounting is (0.52) 2 = 0.2704 (27.04%). The indirect effect of managerial competence on the implementation of responsibility accounting through the use of information technology is (0.52 X 0.03 X 0.45) 2 = 0.0070 (0.07%). Thus the overall effect of managerial competence on the implementation of responsibility accounting is 27.04% + 0.07% = 27.11%.

Effect of Utilization of information technology on the implementation of responsibility accounting

The magnitude of the influence of the use of information technology on the implementation of responsibility accounting is (0.45) 2 = 0.2025 (20.25%).

Effects of participatory budgeting, managerial competence, utilization of information technology on the implementation of accountability accounting

Table 4.8

Variable	Path coefficient	Direct Influence	Indirect Influence
Participatory budgeting	0,31	0,0961	0,005332
Managerial competence	0,43	0,1849	0,013950
Utilization of Information technology	0,45	0,2025	0,062000
The implementation of accountability accounting	0,50	0,2500	0,027900
			0,062

			0,0315
Amount		0,7335	0,109182
Amount direct and indirect influence			0,936182
Rounded to			94%

Thus, another effect of 6%.

Effects of participatory budgeting on managerial performance
Participatory budgeting influences managerial performance by (0.31) 2 = 0.0961 (9.61%). The indirect effect of participatory budgeting on manager performance through managerial competence is (0.31 X 0.02 X 0.43) 2 = 0.005332 (0.28%). The indirect effect of participatory budgeting on manager performance through the use of information technology is (0.31 X 0.10 X 0.45) 2 = 0.01395 (1.40%). The indirect effect of participatory budgeting on manager performance through the implementation of responsibility accounting is (0.31 X 0.20 X 0.50) 2 = 0.062 (6.20%). Thus the overall effect of participatory budgeting on manager performance is 9.61% + 0.28% + 0.89% + 1.40% = 11.29%.

Effect of managerial competence on managerial performance
The magnitude of the effect of managerial competence on managerial performance is (0.43) 2 = 0.1849 (18.49%). The indirect effect of participatory budgeting on manager performance through the use of information technology is (0.31 x 0.10 x 0.45) 2 = 0.0279 (0.28%). The indirect effect of participatory budgeting on manager performance through the implementation of responsibility accounting is (0.31 X 0.20 X 0.50) 2 = 0.062 (6.20%). Thus the overall effect of participatory budgeting on manager's performance is 4% + 0.28% + 1.60% + 4.80% = 10.68%.

Effect of information technology utilization on performance managerial
The magnitude of the effect of the use of information technology on managerial performance is (0.45) 2 = 0.2025 (20.25%). The indirect effect of the use of information technology on manager performance through the implementation of responsibility accounting is (0.45 X 0.07 X 0.50) 2 = 0.0315 (3.15%). Thus the overall effect of the use of information technology on managerial performance is 20.25% + 1.89% = 22.14%.

The effect of implementing accountability accounting on managerial performance
The magnitude of the influence of the implementation of responsibility accounting for managerial performance of (0.60) 2 = 0.36 (36%).

V. CONCLUSION

5.1. Conclusion

Based on the analysis and research results, the following conclusions can be drawn:

1. Participatory budgeting influences the implementation of accountability accounting including through managerial competencies.

2. Effect of managerial competence on the implementation of responsibility accounting including through the use of information technology.

3. The effect of the use of information technology on the implementation of responsibility accounting.

4. Simultaneously participatory budgeting, managerial competence, and the use of information technology influence the implementation of responsibility accounting.

5. Participatory budgeting has a positive effect on managerial performance. There are also indirect effects of participatory budgeting, managerial competence, and the use of information technology on manager performance.

6. Effect of responsibility accounting implementation on managerial performance of 36%. this means that: The implementation of responsibility accounting has a positive effect on managerial performance.

5.2. Suggestions

1. Need managers 3limited ownership of BUMNIS in the city of Bandung increases the participation of subordinates in participating in the preparation of the budget until final decision-making according to their fields and seeks to increase the contribution of managers in providing input on the budget prepared so that managers feel a lot his influence is reflected in the final budget. This will increase the managerial competence of the Budget Section and increase the utilization of information technology of managers while also becoming a commitment for them to achieve the targets set in the Company's Budget Plans. The involvement of managers in the preparation of the budget can be done by always involving them in every decision making related to their area of duty, interests, and positive desires.

2. Maintaining the implementation of responsibility accounting that has been running well in the company, because the implementation of responsibility accounting has advantages, namely the implementation of good responsibility accounting will show the manager responsible for the deviation of cost and or budgeted income.

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