
Evaluation of the Implementation of Responsibility Accounting as a Management Tool in Improving Managerial Performance at PT. Hadji Kalla Makassar

Irmayanti^{1*}, Wa Ode Rayyani¹, Indriana¹

¹University Muhammadiyah Makassar; *irmayantii2232@gmail.com, waode.rayyani@unismuh.ac.id, indriana@unismuh.ac.id

*Correspondence: Irmayanti
Email: irmayantii2232@gmail.com

Published: Januari, 2024



Copyright:© 2024 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY) license (<http://creativecommons.org/licenses/by/4.0/>).

Abstract: Accountability Accounting is a system that is arranged in such a way as to suit the nature and activities of the company with the aim that each organizational unit can account for the results of the activities of the units under its supervision. The purpose of this study is to determine the evaluation of the implementation of accountability accounting as a management tool in improving managerial performance at PT. Hadji Kalla Makassar. This type of research is descriptive qualitative, where data collection is through observation techniques, namely observation, interviews and documentation. From the results of research conducted by researchers, it can be concluded that the application of accountability accounting in improving managerial performance has run effectively and efficiently.

Keywords: responsibility, accounting, performance

INTRODUCTION

The accountability center is a part of the organization that have control over the occurrence of fees, acquisition, or use of funds investment. Center of accountability in the management control structure carried out to indicate the organizational units headed by the manager who is responsible. Accountability accounting system Specially designed according to the organizational structure to present performance reports useful in assessing the contribution of level managers certain accountability in the achievement of predetermined goals. The basic idea of accountability accounting is that of a manager must be responsible for certain problems so that managers can exercise control at a significant level.

Accountability accounting can provide information about profits Useful past to evaluate manager performance and motivate them to achieve predetermined goals. Each manager is responsible for his own performance, including the profits generated. Information accurate and detailed performance of each center accountability, managers can take better decisions and accurate to increase profits. Profit center accounting can be help companies increase profits by motivating managers to achieve predetermined goals and make better decisions.

PT. Hadji Kalla is a company engaged in the automotive sector as well as trading. The company became the sole agent of Toyota car marketing for South Sulawesi, Central Sulawesi, and Southeast Sulawesi. The company has 29 branches spread throughout Sulawesi which It has 2300 employees. Hence the application of accounting accountability becomes important to know the implementation of responsibility answer managers and measure managers' work performance for each center accountability.

Based on the description above and seeing the importance of evaluating manager performance based on accountability accounting, the author is interested in conducting a research entitled "Evaluation of

Accountability Accounting Implementation as a Management Tool in Improving Managerial Performance at PT. Hadji Kalla Makassar".

METHOD

Types of Research

This research is a qualitative descriptive research, which is one type research methods are carried out by focusing on certain aspects and often show relationships between various variables.

Research Focus

The focus of research targeted in this study is accountability accounting. How is the accounting system accountability in improving managerial performance at PT. Hadji Kalla.

Location and Time

This research was conducted on Jl. Doktor Sam Ratulangi, No. 8-10, Kunjung Mae, Makassar District, Makassar City, South Sulawesi 90125. Research time carried out in December 2023 until completion.

Data Types and Sources

The type of data used in this study is qualitative data. The data sources used are primary and secondary data.

RESULTS AND DISCUSSION

Results

In evaluating the performance measurement of the responsibility center, there are three criteria used, namely efficiency, effectiveness, and economy. PT. Hadji Kalla Makassar measures the performance of accountability center managers based on budget reports and their realization so that managers' performance can be assessed. With the budget report and its realization, PT. Hadji Kalla Makassar easily measures managers' performance .

Discussion

Application of Accountability Accounting at PT. Hadji Kalla Makassar

One of the applications of accountability accounting at PT. Hadji Kalla Makassar includes delegation of authority and responsibility to each accountability center manager in drafting budget and supervise to achieve the company's management performance goals. Central manager Accountability will draw up the budget and the realization of production and sales.

Accountability Report

To meet the application of accounting accountability is effective and efficient, companies need a reporting system accountability adjusted to its level of management or adjusted with the responsibility center. Accountability reports are required for provide information to division managers regarding implementation accountability work according to the field and regarding the overall activities of the company to managers operational. Accountability reports are also very much needed by managers to be a decision-making aid necessary to improve implementation of work.

Accountability Accounting System at PT. Hadji Kalla Makassar

Measurement is carried out by descriptive analysis techniques on the application of accountability accounting with indicators of accountability accounting requirements, accounting characteristics accountability and accountability center.

a Accountability Accounting Requirements

1. Corporate Organizational Structure

Organizational structure at PT. Hadji Kalla Makassar has clearly been describe the level of authority, responsibility, duty and obligations of each level of management well. Company has also clearly formulated the main functions, duties and responsibility of the work unit at PT. Hadji Kalla Makassar.

2. Budget

Budgeting at PT. Hadji Kalla Makassar held based on accountability accounting. Therefore, Every accountability center manager has the right to: submit a budget in accordance with the scope, authority and their respective responsibilities. Budget submitted by Every accountability center manager before approval must discussed together with their respective superiors. Goal So that the budget prepared can really be used as one Measuring the work performance of managers.

3. Controlled and Uncontrolled Cost Separation

Based on information from PT. Hadji Kalla Makassar the company has separated the controlled costs and uncontrollable costs for individual centers Accountability.

b. Classification and Code of Accounts For Accountability Accounting

Based on the data obtained, it can be said that PT. Hadji Kalla Makassar has done the account coding for each estimate quite adequately.

c. Characteristics of accountability accounting

1 Identification of the Accountability Center

Based on information obtained by PT. Hadji Kalla Makassar has identify and establish a center of accountability who are assigned duties and responsibilities based on specialization and Fields it occupies.

2 Manager Performance Measurement Standards

Based on the information obtained, measurement standards performance of managers at PT. Hadji Kalla Makassar is the execution of the task and the responsibilities of each section of PT. Hadji Kalla Makassar.

3 Manager performance is measured by comparing budgets and realization

Based on information obtained by PT. Hadji Kalla Makassar There is an accountability report in the form of a realization report a budget that can be used as an adequate basis for measure the performance of managers.

4 Awards and Punishments

Based on research and interviews conducted by the author at PT. Hadji Kalla Makassar, manager will receive the award If the performance of all parts (user) has run in accordance with The task of each of these parts (user). And of course Not specific to one part (user) only. While punishment not enforced, but only given the opportunity to correcting errors or what has not been achieved by the section aforementioned. Except for deviations in the budget, managers who The concerned will be immediately expelled from PT. Hadji Kalla Makassar. When the manager has achieved a goal and performs well then the manager will be one of the components of performance individuals and organizations that will indirectly It affects two things, namely: 1. Materially will Get performance intensive. 2. Promotion/grand.

Based on the results of the research seen from the accounting requirements Accountability has been done well. Organizational structure shows an outline or chart depicting the network Employment relationships and the arrangement of relationship patterns that show Position, duties, and responsibilities in a hierarchical manner contained in an enterprise. When the organization structure can show by Clearly separating

the lines of authority and responsibility, each accountability center will be easily assessed for its work performance.

Classifying costs into controlled and uncontrollable costs It is highly emphasized in accountability accounting systems because Control and use of good responsibility for costs that can be controlled can be used as a guide in assessing performance of an accountability center. Separation between costs Controlled and uncontrollable costs are also very important for Establish a responsibility center responsible for realization and deviation from a budget. Management can know where costs occur and who should be responsible for realization and deviations that may occur against a budget.

Cost classification carried out by PT. Hadji Kalla Makassar can already meet the concept of accountability accounting, because There is a classification of expense account codes in detail on the statement cost liability. Related to the previous explanation, This will make it easier for management to track who is responsible Answer if there are budget irregularities and also result in weakness control due to unclear liability.

CONCLUSION

From the results of research at PT. Hadji Kalla Makassar The company has implemented accountability accounting with Quite well, this can be known by the fulfillment of the conditions and

Characteristics of the responsibility center. The company has also Carry out cost control well, this can be seen from the analysis Accountability report showing that the performance of each manager The accountability center has been effective in managing costs.

Based on the results of research and discussion that conducted at PT. Hadji Kalla Makassar, then the author concludes that accountability accounting at PT. Hadji Kalla Makassar already good. This is supported by the fullness Some terms and characteristics of accountability accounting.

REFERENCES

- [1] M. M. Amalia and E. Syahfira, "Analisis Akuntansi Pertanggungjawaban Pusat Laba Guna Alat Penilaian Kinerja Manajer Pt. Pasific Medan Industri," *Worksh. J. Akunt.*, vol. 1, no. 2, pp. 88–93, 2022, doi: 10.46576/wjs.v1i2.2115.
- [2] Jumiati, H. N. Affan, and I. A. Lahaya, "Analisis Penerapan Akuntansi Pertanggungjawaban Dalam Penilaian Kinerja Pusat Laba Pada PT Pelabuhan Indonesia IV (Persero) Cabang Samarinda," *Ilmu Akunt. Mulawarman*, pp. 1–20, 2018.
- [3] H. Favian, H. Sabijono, and V. ictorina Z. Tirayoh, "Analisis Akuntansi Pertanggungjawaban Dalam Penilaian Kinerja Pusat Pendapatan Pada Pt Pos Indonesia (Persero) Manado," *J. EMBA*, vol. 9, no. 1, pp. 536–542, 2021.
- [4] Wilmar, C. D., Pangemanan, S. S., & Tirayoh, V. Z. (2019). IMPLEMENTATION OF RESPONSIBILITY ACCOUNTING AS A PERFORMANCE ASSESSMENT FOR REVENUE CENTER MANAGERS AT PT. WAHANA WIRAWAN MANADO-NISSAN DATSUN MARTADINATA. *Jurnal Riset Ekonomi, Bisnis, Manajemen, Dan Akuntansi*, 7(1), 1041–1050.
- [5] Waney, Q. E. (2022). Penerapan Akuntansi Pertanggungjawaban Sebagai Pusat Investasi Untuk Menilai Kinerja Manajemen Pada PT . Bank SULUTGO Implementation of Responsibility Accounting as The Investment Center to Assess Management Performance in PT . Bank SULUT-GO. *Jurnal LPPM Bidang EkoSosBudKum*, 5(2), 729–736.

-
- [6] Amalia, M. M., & Syahfira, E. (2022). ANALISIS AKUNTANSI PERTANGGUNGJAWABAN PUSAT LABA GUNA ALAT PENILAIAN KINERJA MANAJER PT. PASIFIC MEDAN INDUSTRI. *Worksheet : Jurnal Akuntansi*, 1(2), 88–93. <https://doi.org/10.46576/wjs.v1i2.2115>
- [7] SURYANI, S., MULYADI, M., & FEBRINA, R. (2022). PENGARUH PENERAPAN AKUNTANSI PERTANGGUNGJAWABAN, KOMPETENSI DAN KOMITMEN ORGANISASI TERHADAP KINERJA MANAJERIAL PT. PULAU SAMBU GROUP. *JURNAL AKUNTANSI DAN KEUANGAN*, 10(2), 11–25. <https://doi.org/10.32520/jak.v10i2.1784>
- [8] Hasna, D. L., & Rachman, R. (2020). Analisis Penerapan Akuntansi Pertanggungjawaban Dalam Penilaian Kinerja Pada Pt. Taspen (Persero) Kc Bogor. *Jurnal Ilmiah Akuntansi Kesatuan*, 8(1), 67–76. <https://doi.org/10.37641/jiakes.v8i1.422>
- [9] Irfan Shiddiqi, A., Lambey, R., Akuntansi, J., Ekonomi dan Bisnis, F., Sam Ratulangi, U., & Kampus Bahu, J. (2022). Evaluasi Kinerja Manajer Berdasarkan Akuntansi Pertanggungjawaban Pada CV. Palakat Evaluation Of Manager Performance Based On Responsibility Accounting On CV. Palakat. *LPPM Bidang EkoSosBudKum (Ekonomi, Sosial, Budaya, Dan Hukum)*, 6(1), 139–148.
- [10] Metyria Imelda Hutabarat, S. I. M. (2020). Penerapan akuntansi pertanggungjawaban sebagai alat evaluasi kinerja pt. gunung selamat lestari labuhan batu selatan metyria imelda hutabarat stie itmi medan, 5(3), 55–67.