

# RESPONSIBILITY ACCOUNTING INFORMATION SYSTEMS FOR ASSESSING PROFIT MANAGER PERFORMANCE

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**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.*

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## 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.

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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**

### **Responsibility Accounting Information System**

Baldric 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 (Baldric 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

### **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).

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

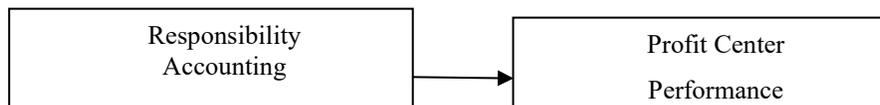
The accounting system must be able to calculate product costs and periodic earnings accurately and be a useful tool for controlling costs so that the expected profit can be obtained (Baldric Siregar, 2013: 172).

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. Saudi (2018) states that the firm must carried out the responsibility to ensure the financial report is reliable to made know to the stakeholders and accordance to the required standard by the accounting rules and regulation.

**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.

### 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.

### V. 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

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