



Application Analysis of Accountability Accounting with Budgets as a Cost Control Technique on Smart Asia Swalayan Maumere

Gede Putra ^{1,*}, Hendra Nugroho ²,

^{1,2} Fakultas Ekonomi dan Bisnis, Universitas Nusa Nipa, Indonesia

Email: gdeptra72@gmail.com ¹, hendrangrho831@gmail.com ²

ARTICLE INFORMATION	ABSTRACT
ARTICLE HISTORY Received: (10-08-2024) Revised: (24-08-2024) Accepted: (07-09-2024)	This research intends to identify the degree to which responsibility accounting is applied at Pintar Asia Swalayan and to evaluate the efficacy of cost management at Pintar Asia Swalayan Maumere. The analytical approach used in this research is the descriptive method, using data analysis methods in the form of an overview of the application of responsibility accounting, which relates to the 5 prerequisites for implementing responsibility accounting according to Mulyadi's theory. The results obtained in this study indicate that Pintar Asia Swalayan Maumere has not fully implemented the requirements for implementing responsibility accounting because the cost budgeting process has not involved all units in the company and there is no separation of costs between controlled and uncontrollable costs. Cost control is also not totally efficient since there is still a discrepancy between projected expenses and actual costs.
Keywords Keywords 1; Budgeting Keywords 2; Cost Control Keywords 3; Accountability Accounting	

1. Introduction

In this age of globalization, the Indonesian economy is developing fast as technology progresses and competition is getting more strict, enterprises confront numerous problems in carrying out their economic operations. The corporation is being tasked with adopting strategic efforts to protect the company's viability. One of the initiatives is to develop high-quality items. Companies must also be responsive and react swiftly to the requirements and wants of customers for products and services, by manufacturing such things according to consumers' requests. Nowadays, more and more enterprises are forming, both major and small-scale. In Indonesia there are firms in the retail industry that are nationally based such as Sun, Alfamart, Ramayana and so on.

That's why the managers will start dealing with the units.

With accountability accounting, a leader may distribute power and responsibility to a lower level of leadership more effectively without monitoring the whole company's actions regularly. A leader may depend on any obligation to the work unit or center of responsibility.

According to (Erika Sharon, 2021) accountability accounting is a method that offers information about the revenue and expenses or assets connected with a component or unit in the firm. accountable accounting are also a system constructed in such a manner and in line



with the nature and operations of the firm with the purpose that each unit of the organization may be held responsible for the outcomes of the activity of the unit itins. To be able to implement the accountability accounting system, there are five prerequisites according to Mulyadi in (Erika Sharon 2021) namely: organizational structure, cost budget, cost categorization, account code classification and cost reporting system.

According to (Miran, 2015) a budget is a quantitatively specified work plan, measured in standard monetary units and other measurement units for a period of one year. With the availability of budget differential analysis may be found deviations happening in an organization or units within the enterprise.

According to (Sujarweini Erika Sharon 2021) Cost control is a collection of actions to monitor and analyze the appropriateness of the realization and cost estimates that occur in the firm. This cost control may be done via the cost estimate continually and is monitored analytically for the deviations that arise so that it can be known the source of the appearance of deviations on such differences.

Research on the application of accountability accounting has been carried out by several previous researchers namely by (Rabin Putra Ramadhan, Jullie Sondakh, 2021) with the title Analysis of Application Accounting Responsibility With Budgets as a Tool for Cost Control in PT. Ambassador Pacific Indotuna Bitung. From the results of research at PT. Embassy Pacific showed that the implementation of accounting responsibility is not effective because there are still elements that are not in accordance with the conditions and characteristics of accounts responsibility, i.e. elements of organizational structure, controlled and uncontrolled cost separation, as well as cost estimate realization reports. The cost controls carried out by P.T. Delat Pacific Indotuna are not totally effective.

As for the varied outcomes of the research (Erika Sharon, 2021) with the Title Accounting Application Analysis of Responsibility with Budget as a Cost Control Tool at the State Electric Company (PLN) at the Northern Sulawesi Development Master Unit. As to the data acquired from this research, it reveals that the State Electrical Company (PLN), at the northern sulawesi development Master Unit, has implemented the accountability accounting system successfully so that cost management has also been done properly and efficiently.

The parallel of this study, is the same as the research carried out by (Rabin Putra Ramadhan, Jullie Sondakh, 2021) is to assess the implementation of accountability accounting system as a cost control tool. But this research focuses more on budgeting as a cost management technique. The indicators employed in this research encompassed five criteria in line with Mulyadi's theory. Based on this, the researchers were interested in re-researching the use of accountability accounting with budgets as a cost management tool in Asia's Swalayan Maumere Intelligence.1 space.

2. Literature Review and Hypothesis Development

The major theory underpinning this study is the notion of agency. (Agency Theory). The link between agency theory and this study is the relationship between the authorizing party in this instance the investor and the party that gets the authority namely the management. Same with the presence of accounting responsibility inside the organization.

Top management as authority-givers, and managers in each deviance as part of the receiver of authority. Basically, this delegation of power is due to the difficulty of the leadership to coordinate the whole firm's operations because of the rising degree of operational complexity of the organization.

Accounting Responsibility

According to LM Samryn in (Ibrahim 2014) accountability accounting is an accounting system used to assess the performance of each center of responsibility with the information

necessary for the manager to run the center of accounts as part of the management control system.

Terms of Application Accounting Liability

A system of accountability accounting cannot simply be introduced by any organization since, in order to implement it, it must satisfy specific prerequisites. The requirement in the application of accounting responsibility in the company is an organization consisting of centers of responsibility, and decentralization is an organization where decision-making is not limited to a small number of executives but spread throughout the organization, with managers at various levels taking decisions concerning their responsibilities. (Fryda Lucyani, 2009).

Expenditures

According to Govindrajan (Kaharti 2019), a budget is a financial plan that generally spans a period of one year and is a tool for short-term planning and management within an organization within the corporation. It must incorporate all the work units or each of the different divisions.

Organizational Structure

In addressing accountability in accounting systems, accounting information is always tied to the authority held by each manager in the firm. According to Sumarin in Anik (2013) accounting accountability is defined as any unit of work in the organization managed by a manager who is accountable for the actions of its work unit. And the architecture of the organizational structure relies on the technique adopted by the firm in grouping activities. Thus, authority flows at the management level above, but accountability is the opposite.

Classification of controlled and uncontrolled charges

According to Thontowi in (Hanum 2021) a controllable cost is a cost that may be directly impacted by a leader or leadership position within a given length of time. That implies costs that can be managed by the management of the center of accountability, which are published in the cost report and are obliged to be held responsible. According to Agus Purwaji in (Hanum 2021) uncontrolled expenses are costs that cannot be considerably impacted and managed by management in a given time.

Budget Comprehension

According to (Benu et al., 2018) a budget is a thorough plan that is methodically developed and officially declared in quantitative measure, generally in monetary units, to represent the acquisition and use of the resources of an organization over a given period of time. According to Riza Salman in (Oktariansyah, 2019), a budget is a written declaration regarding a management plan that may be communicated or presented in a quantitatively specified manner.

Cost Control Efficiency

Cost control is an activity carried out to steer actions that do not depart from the goals previously specified. This cost control may be done via cost estimates continually in order to monitor analytically the deviations that occur so that it can be known the reason for the deviation, followed up so that the losses that occur are relatively minimal. Trisnawati in (Adi Irawan Setiyanto 2017)

3. Research methods

This study employs qualitative descriptive analysis approaches. The data sources in this research are primary and secondary data. Data collection strategies include observations, interviews, documentation, and library research. The data analysis technique in this study is to describe the application of accounting based on accounts with budgets as a cost control tool in Swalayan Maumere's Intelligent Asia and to compare the theories about accountability accounting, referring to the five (five) accountable accounting conditions according to (Mulyadi, 2013).

4. Results and Discussion

Pintar Asia Swalayan, or abbreviated PAS, is situated in Diponegoro Street, Kelurahan Kota Uneng, Alok District, Sikka District, Flores NTT. Pintar Asia Swalayan is one of the economic units of PT. Water Gate that serves the members and non-members of the community with the community with the sale of raw materials and other requirements. Members who purchase at Pintar Asia Swalayan will enjoy capital services, shopping services, and SHU on Akhir Year.

Terms and Conditions of Application Accounting Liability

Organizational Structure

Intelligent Asia Swalayan has a line and staff organizational structure, indicating that the flow of responsibility, authority, and positions of each work unit is organized from a superior to a lower level. The firm is led by a director. In carrying out his tasks, the director was helped by a manager and many heads of sections in each area of responsibility. The tasks and obligations of each unit of work are clearly defined, so that each department has a function and duty according to its particular domains.

Organizational Structure

In the process of budgeting, it is done exclusively by the financial officer, then coordinated directly by management and reported to the financial and general departments. To construct a corporate budget, it is best done collectively by including the whole unit or components of the firm, i.e., by arranging a specific meeting for the creation of the budget so that it does not cause deviations or issues.

Cost Classification

Based on the results of the interviews, Pintar Asia Swalayan has not made a cost classification between controlled and uncontrolled costs in this case; controlled costs include top manager salaries, research and training costs, while unregulated costs include short-term burdens, employee bonuses, advertising costs, and office equipment combined.

Charge Reporting System

Based on the findings of the interviews, it is known that Pint Asia Swalayan has implemented the reporting of all actions in the form of a full inter-accountability report for each month and year in a period. In the accounting theory of accountability related to the cost reporting system, each cost center makes a monthly accountable report that contains the cost realization, cost estimates, and deviations presented in the form of a comparison of the realization with the cost estimate prepared by each coordinator for each division.

Account Code Arrangement

Based on the findings of interviews with the management and the finance department, it is known that Pint Asia Swalayan has undergone account code categorization. The account

code categorization used in firms is three before four digits; the first digit is an estimate type, and the following several digits are a subtype of estimate. Code number 1 is a group of excellent assets; code number 2 is a fixed asset group; code number 3 is another asset; code number 4 is a debt group; capital code number 5; code number 6 is an income group; and code number 7 is a burden group.

Cost Control Efficiency

Efficiency of Cost Control on Smart Asia Swalayan, so the author concludes that the cost budget on Smart Asia Swalayan is now remaining in the category of effects. This is because the budget realization achieved is still far enough apart to satisfy the budget objectives established by Pint Asia Swalayan.

5. Conclusion

Based on the findings of the study and conversations conducted by Pint Asia Swalayan Maumere on the implementation of accountability accounting with budget as a cost control instrument, the author reaches the following conclusion: 1. The application of accounting of responsibility to Pynt Asia Svalayan Maomere has not completely completed all the standards. This is because there is no separation of costs between controlled and uncontrolled costs, and the cost budgeting roles have not engaged all units in the organization. 2. The cost controls done on Pint Asian Swalyan are still not efficient, primarily because there are still disparities between what is estimated and what is achieved.

References

- Adi Irawan Setiyanto, N. (2017). Pengaruh Penerapan Akuntansi Pertanggungjawaban Terhadap Pengendalian Biaya Pada Industri Manufaktur Di Batam. *Jurnal Aset (Akuntansi Riset)*, 9(1), 45–54.
- Anik, A. P. (2013). Evaluasi Penerapan Akuntansi Pertanggungjawaban Sebagai Alat Pengendalian Biaya Produksi. *Jurnal EMBA*, 1(4), 1667–1676.
- Ardiani, N. M. S., & Wirasedana, I. W. P. (2013). Pengaruh Penerapan Akuntansi Pertanggungjawaban Terhadap Efektivitas Pengendalian Biaya. *E-Jurnal Akuntansi Universitas Udayana*, 5(3), 561–573.
- Asril, W. P., Asmeri, R., & Sunreni. (2019). Fakultas Ekonomi Universitas Ekasakti Padang Jalan Veteran Dalam No . 26 B Padang (25113) Indonesia. Penerapan Akuntansi Pertanggungjawaban Dengan Anggaran Sebagai Alat Pengendalian Biaya Pada Pt. Gunung Naga Mas Padang, 1(26), 1–15.
- Benu, J., Gasim, & Maryono. (2018). Pertanggungjawaban Terhadap Penilaian Kinerja Pusat Biaya Pada Rumah Sakit Umum Atambua. *Jurnal Akuntansi (Ja)*, 5(3), 58.
- Erika Sharon, S. S. E. M. (2021). Analisis Penerapan Akuntansi Pertanggungjawaban Dengan Anggaran Sebagai Alat Pengendalian Biaya Pada Pt. Perusahaan Listrik Negara (Pln) Persero Unit Induk Pembangunan Sulawesi Bagian Utara. *Jurnal EMBA*, 9(1), 1046–1057.
- Fryda Lucyani, D. (2009). Syarat-Syarat Penerapan Akuntansi Pertanggungjawaban- Bab I Pendahuluan . *Journal information*, 10(3), 1–16.
- Hanum, L. (2021). Analisis Penerapan Akuntansi Pertanggungjawaban Sebagai Alat Pengendalian Biaya Pada Pt. Tunggal Mitra Plantation Mge-1 Estate Skripsi. In *Urusan Akuntansi S1 Fakultas Ekonomi Dan Ilmu Sosial Universitas Islam Negeri Sultan Syarif Kasim Riau (Vol. 14, Nomor 1)*.
- Ibrahim. (2014). Penerapan Akuntansi Pertanggungjawaban sebagai Alat Pengendalian Biaya pada PT Garuda Indonesia Makassar (Persero) Tbk. Branch Office Makassar. *Administrasi Bisnis*, 3(1), 1–8.

- Kaharti, E. (2019). Evaluasi Prosedur Penyusunan Anggaran dan Penetapan Anggaran. *Jurnal Ilmiah Akuntansi dan Keuangan*, 08(02), 1–6.
- Langgeng, Y. S. (2022). Penerapan Akuntansi Pertanggungjawaban sebagai Alat Penilaian Kinerja Pusat Biaya. *Khidmatussifa: Journal of Islamic Studies*, 1(2).
- Manajerial, K., Pt, P., & Multi, P. (2022). <http://stp-mataram.e-journal.id/JIH>. P-ISSN:, 11(1), 2088–4834.
- Mandak, A. (2011). Penerapan Akuntansi Pertanggungjawaban Dengan Anggaran Sebagai Pengendalian Biaya Dinas Perhubungan Manado. *Jurnal EMBA*, 1(3), 465–473.
- Mintalangi2, E. S. S. S. E. (2021). Sebagai Alat Pengendalian Biaya Pada Pt . Perusahaan Listrik Negara (Pln) Persero Unit Induk Pembangunan Sulawesi Bagian Utara (Jurnal EMBA, 9(1), 1046–1057.
- Miran, D. W. A. (2015). Penerapan Akuntansi Pertanggungjawaban Sebagai Alat Pengendalian Biaya Pada PT Bridgestone Sumatra Rubber Estate Kabupaten Simalungun. *Jurnal Financial*, 1, 37–42.
- Mitha Livi Wewengkang, Ventje Ilat, M. Y. . K. (2023). Penerapan Akuntansi Pertanggungjawaban Sebagai Alat Pengendalian Biaya Pada Pt . Surya Mustika Nusantara (Regional Indonesia Timur). 6(2), 1069–1078.
- Moleong. Lexy J. (2011). *Metedologi Penelitian Kualitatif*. Bandung: Remaja Rosdakarya.
- Mulyadi. (2016). *Klasifikasi dan Kode Akun Pertanggungjawaban-BAB II TinjauanPustaka*. 123.
- Oktariansyah. (2019). Analisis Pengendalian Biaya Operasional Terhadap Profit Perusahaan CV. Bosch Cakrawala Sembada Musi Banyuasin. *Jurnal Media Wahana Ekonomika*, 16(2), 170.
- Ramadhan, R., Sondakh, J., & Mintalangi, S. (2021). Evaluasi Penerapan Akuntansi Pertanggungjawaban Dengan Anggaran Sebagai Alat Pengendalian Biaya Pada PT Delta Pasific Indotuna Bitung. *LPPM Bidang EkoSosBudKum*, 5(1), 120–130.
- Ramadona. (2016). *BAB II Kajian Teori Keagenen*. 1–23.
- Rangga, Y. D. P., Herdi, H., Rengga, A., Goo. E. E. K. (2020). Penetapan Jumlah Anggaran Dengan Menggunakan Metode Pengaruh Sisa Lebih Perhitungan Anggaran (SILPA) Pada Pemerintah Kabupaten Sikka. *Jurnal Ilmiah Akuntansi*, 4(2), 1–810.
- Rangga. Y. D. P., Febriyanti, A. (2019). Analisis Efektifitas Dan Efisiensi Dan Pertumbuhan Anggaran Belanja Pada Dinas Kebudayaan Dan Pariwisata Kabupaten Sikka. *ACCOUNTING*, 2(1), 34–43.
- Rumengan, G. (2013). Penerapan Akuntansi Pertanggungjawaban Dengan Anggaran Sebagai Alat Pengendalian Biaya Di Hotel Quality Manado. *Paper Knowledge . Toward a Media History of Documents*, 1(3), 1175–1184.
- Sapriani, K. (2022). Penerapan Akuntansi Pertanggungjawaban Terhadap Penilaian Kinerja Manajerial Pada Pt. Prima Multi Terminal. 11(1).