

Implementation of Responsibility Accounting

(Case Study at PG. Kebon Agung)

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ABSTRACT

Development and competition in the business world requires companies to anticipate various possibilities that can affect them. Responsibility accounting is a system tailored to the characteristics and activities of the company with the aim of making each organizational unit responsible for the results of the activities under its supervision. This study aims to determine the practice and performance evaluation of responsibility accounting at PG. Kebon Agung. This research is classified as descriptive qualitative study. Case study is used as the method of the research, which is designed to answer the research question. The focus of the research is the organizational structure, budgeting, classification of costs, accounting systems, and the budget reporting system. This study examines issues related to the interpretation of responsibility accounting and its implementation in PG. Kebon Agung. The results of this concluded that the organizational structure and budgeting in Production Unit of PG. Kebon Agung were satisfying. Classification of costs and accounting system meet the requirements based on responsibility accounting. However, the budget reporting system did not include the existing management below. PG. Kebon Agung should involve all levels of management in its budget reporting system and make the procurement more transparent.

Key Words : Responsibility accounting, organization structure, implementation

ABSTRACT

Pertumbuhan dan persaingan didunia bisnis mengharuskan perusahaan memandang ke masa depan guna mengantisipasi berbagai kemungkinan yang dapat mempengaruhi perkembangan perusahaannya. Akuntansi pertanggungjawaban merupakan suatu sistem yang disusun sesuai dengan sifat dan kegiatan perusahaan dengan tujuan agar masing-masing unit organisasi dapat mempertanggungjawabkan hasil unit yang berada dibawah pengawasannya. Penelitian ini bertujuan untuk mengetahui penerapan dan evaluasi kinerja dari akuntansi pertanggungjawaban di PG. Kebon Agung. Penelitian ini tergolong penelitian kualitatif deskriptif. Studi kasus digunakan sebagai metode penelitian dan dirancang untuk menjawab pertanyaan penelitian. Focus penelitian yang digunakan yaitu struktur organisasi, penyusunan anggaran, penggolongan biaya, sistem akuntansi, dan sistem pelaporan anggaran. Studi ini meneliti masalah yang berkaitan dengan interpretasi akuntansi pertanggungjawaban dan implementasinya dalam PG. Kebon Agung. Hasil dari penelitian ini dapat disimpulkan bahwa struktur organisasi dan penyusunan anggaran pada Unit Produksi – PG. Kebon Agung sudah baik. Penggolongan biaya dan sistem akuntansi telah memenuhi persyaratan berdasarkan akuntansi pertanggungjawaban. Akan tetapi, sistem pelaporan anggaran yang dibuat tidak mengikut sertakan manajemen yang ada dibawahnya. Seharusnya, PG. Kebon Agung melibatkan semua jenjang manajemen dalam sistem pelaporan anggaran dan dalam pengadaan barang lebih transparan.

Kata Kunci : Akuntansi pertanggungjawaban, struktur organisasi, penerapan

BACKGROUND

Business activities include important object that has always been a concern for the society because it will greatly affect the life of public in micro and macro economy. Each company also has a goal to be achieved. It is in the form of maximum profit, survival, growth, or welfare for the society. Performance becomes an important element because it supports the attainment of the company's objectives. The performance of each management level in the company will be visible through performance assessment (Pramesti, 2011:4). In an effort to achieve the goals, each management level will try to improve its work effectiveness and efficiency to coordinate the activities. Then each management level will prepare strategies as the direction to achieve the goal, ensuring the implements of strategy effectively and efficiently.

Each management level has a coordinator to responsible for the activities that occur in the center he leads, and periodically manager will be responsible for the results of its work to the unit coordinator. From the work results of the unit coordinator, and then assessed the achievements that have been achieved by each responsibility center. Based on this analysis, the unit coordinator trying to find answers as to why the results achieved are not in accordance with what has been planned.

In conducting its activities, each management level impossible to directly monitor all business activities of the company. The influence and the development of increasingly complex environment of the company makes the task of top management increasingly difficult to achieve. To overcome this problem, the company must obtain information needed for decision-making purposes. Therefore, the role of accounting is crucial in obtaining the information. The role of the unit coordinator is actualizing the role of accounting in the system.

Indonesia as the second largest sugar exporter in the world after Cuba in the 1930s and the sugar production of about 3 million tons per year had never again been achieved until today, it dropped to only 2.59 million tons (Kusbiantoro and Didik, 2014). A decrease in the performance of sugar factories makes us worry. The performance of employees may be affected by the system created by the sugar factory. If the general performance system is still applied, the sugar factory in Indonesia will be difficult to develop.

Sugar Factory includes entities that are popular in Indonesia engaged in the manufacturing sector. This study focuses on the PG. Kebon Agung (Kebon Agung Sugar Factory), which is located in the village of Kebonagung, Malang. Responsibility accounting has been widely adopted by large companies, especially manufacturing companies including PG. Kebon Agung, as a means of controlling and measuring performance.

Responsibility accounting needs distribution of authority and decision making to lower management. The distribution is called decentralization, which is the delegation of decision making to lower management level with the support of objective, relevant, and timely responsibility reporting system from each department.

In this study, PG. Kebon Agung - Malang selected as the research object. The focus is to explain whether responsibility accounting is implemented as an important part to control cost. The writer held a research with title of "Implementation of Responsibility Accounting at PG. Kebon Agung".

Research Question

The implementation of responsibility accounting is important in controlling costs and measuring performance in sugar factory. Therefore, the research question is "How is the implementation of responsibility accounting in PG. Kebon Agung".

Research Objectives

Based on the above research, the purpose of this study are as follow.

1. To know the practice of responsibility accounting at PG. Kebon Agung.
2. To know the performance evaluation in PG. Kebon Agung.

LITERATURE REVIEW

Responsibility accounting arises from decentralization (Putra: 2012). In a decentralized organization decision-making is not on the hands of top executives. Instead, it spreads throughout the organization. Managers at various levels make important decisions according to the scope of their responsibilities. Responsibility accounting is required due to the delegation of decision-making authority and responsibility in a decentralized organization. According to Hansen and Mowen (2012: 558), decentralization is the practice of delegating decision-making authority to lower levels. Decentralized decision-making allows managers at lower levels to develop and implement important decisions relating to the responsibility of their territory.

Based on Purwanti and Prawironegoro (2013: 203), responsibility accounting is a model for the management and an evaluation for the performance of subsidiaries, branches, or divisions based on the powers that have been granted, and those who have been given the authority must make an accounting report of his responsibility. According to Hansen and Mowen (2005: 229), the purpose of responsibility accounting is to influence behavior in a certain way so that the person or the company's activities will be tailored to achieve a common goal.

According to Mulyadi (2001: 348), to implement the responsibility accounting, there are five requirements that should be fulfilled. First, the organizational structure must clearly to apply the authority and responsibility. Second, the cost budget must be arranged on each management level. Third, the manager of the responsibility center must differentiate controllable cost from uncontrollable cost. Fourth, cost accounting system must be adapted to the organizational structure. Fifth, cost reporting system must be submitted to the responsible manager.

The five requirements to implement the responsible accounting according Mulyadi (2001: 348) will be explained in the following. The First is the organizational structure, a chart that depicts the parts in the organizational structure according to the task and the function of each organization. Organizational Structure is a system task, workflow, reporting relationships, and communication channels that show links between individuals and groups within the organization (Liliweri, 2014: 221). Based on Machfoedz, (1996: 3), the structure also contains group of responsibility center.

Organizational structure usually applied at companies, according Putri (2005), are: Functional organizational structure, each manager is responsible for each company operation based on the function of the concerned manager. This means, each manager is only manager for his performance under his task. Divisional organizational structure, the purpose of divisional process is delegate working authority to operational manager. In decentralized organization that is based on profit center, top manager delegates his authorities to the lower level manager.

Second is budget, the management sets the goals and objectives and makes activity plan to reach the goals. According Mulyadi (2001:488), budget is work plan that is stated quantitatively, measured is standard monetary units and other measures

for one year period. Budget is a short term work plan that is arranged based on long term plan set in the program arrangement. Thus, the budget contains responsibility accounting information that measures the provided resources for the manager to reach the company goals for one year.

Third is cost grouping, the cost that occurs in a responsibility center is not always the consequences of decision made by manager of the responsibility center. Based on McWatters, Morse, and Zimmerman (2001:198), Controllable costs are potential performance measures for managers who control those costs and are affected by a manager's decisions. Therefore, responsibility accounting will avoid double responsibility, and every responsibility center will be able to know clearly the borders of his responsibility.

Fourth is cost accounting system, for each cost center responsibility based on the existing management level. Based on Mulyadi (2001: 3), is a cost accounting system is records and reports that provide the financial information needed to facilitate the management. The account code generates cost information that describes the relationship with the central responsibility costs and types of costs. This was done to facilitate cost control each division, making it easy to explore the costs and will be identified easily.

Fifth is costs reporting system. Based on Mulyadi (1997:190), the underlying foundation for cost report system, namely the lowest that given the report is section manager. The accountability reports were created by unit based to the responsibility level. The accountability report presents the comparison between budget and the realization and was made by the unit according to the responsible each management level.

In the essence, a company is a set of responsibility centers, each of which was presented by an organization chart box. Each responsibility center has the authority and responsibility in accordance with the provisions set forth by the organization. According to Anthony and Govindarajan (2005: 171), Responsibility center is an organization led by a manager who is responsible for its. It means that each responsibility center has a manager who is authorized to draw up budget unit and responsible for the results. Responsibility center can be used in an organizational unit led by the manager.

Performance Measurement

Performance measurement is one of the processes that can be used to assess whether the work plan that has been set can be achieved as expected (Yuwono, 2004: 26). Performance measurement also has the objective to suppress unfavorable behavior to a minimum, so it will be able to provide feedback in the form of performance that can provide benefits to the company.

According to Mulyadi (2007: 415), performance measurement periodically to determine the operational effectiveness of an organization, part of the organization and employees based on objectives, standards and criteria established in advance. Performance measurement in an enterprise is necessary because it measures of the performance of leaders and managers in implementing the authority delegated to them. Performance measurement, according to Robert L. Mathist and John H.

Jackson (2002), the process of evaluating how well employees are doing their jobs when compared to a standard set and then communicating it with employees. It is basically a human judgment in carrying out the role in achieving organizational goals.

Research Method

Type of Research

The type of this research is descriptive qualitative research because it is done without strictly-formulated hypothesis, and it describes a particular social phenomena in detail. Qualitative approach is chosen in order to obtain a result that is closer to reality, and it is because the researcher have the access to the research object. According Sugiyono (2009: 1), qualitative research examines the condition in fact, where the researcher is a key instrument. The data collection technique is triangulation, the data analysis is inductive, and the results emphasize the significance rather than generalization.

Case study focuses on one particular object appointed as a case to be studied. According Sekaran (2006: 163), qualitative case study is useful in applying the solution to the current problems based on problem-solving experience in the past". The objective of the research to investigate a case deeply about certain research subjects to provide a complete picture about the subject.

Source of Data

The sources of data in this research are primary and secondary data sources.

a. Primary Data

Primary data are obtained directly from the original source (not through intermediaries). This data are the result of interviews regarding performance measurement system in relevant parties. It includes interview guidelines in appendix II.

b. Secondary Data

Secondary data are obtained indirectly, or through an intermediary. Secondary data are collected through literary study to obtain theoretical foundations. It include organizational structure in appendix III, classification of cost grouping in appendix IV, and the data used in this research is accountability report of fabrication unit from year 2013/2014 in Appendix V.

Type of Data

The type of data used in this research, that are:

- a. Qualitative data, which is primary data, that is non-numeric and not stated in currency. For example, information about PG. Kebon Agung, the location of PG. Kebon Agung, interview guidelines in appendix II and organizational structure in appendix III and classification of cost grouping in appendix IV.

- b. Quantitative data in the form of budget and realization report of production cost at PG. Kebon Agung. The data used in this research is accountability report of fabrication unit from year 2013/2014 in Appendix V.

Data Collection Methods

Data collection method is a method used in to gather information in order to answer all research questions. Subsequently, the data are presented into written forms. The idea of qualitative research is to purposefully select informants and documents or visual material that will best answer the research questions. Data collection is done in two ways, namely field research and literary research :

a. Field Research

Field research is a study through direct observation on the activities carried out within a company. This research is intended to obtain primary data. This technique is done in various ways, including:

1. Direct Interview (Interview)

Interview is done to parties relevant to the research. The data are collected by interviewing the authorities in PG. Kebon Agung to get a general overview about the company and special problems being studied. In table 3.1 explained the interviewed parties.

Table 3.1 Interviewed parties in PG. Kebon Agung

No.	NAME OF INFORMANT	POSITION	YEARS OF WORK	TIME OF INTERVIEW
1.	Mr. Agus Wahyudi	Head of Human Resources	26 years	at 10.49- October 23, 2015
2.	Mr. Hari Santoso	Head of Finance and Accounting	21 years	at 08.45 – October 24, 2015
3.	Mr. Fuji Suliono	Head of Fabrication	32 years	at 09.15 – October 23, 2015

2. Observations

Observation is one of the data collection methods that is done by observing and engaging in the activities of society directly. According Sugiyono (2012: 65), in this technique, the researcher observes what people do, listens to what they say, and participates in their activity.

3. Documentation

This research uses documentation as one of its data collection methods. Document is a type of secondary data obtained through intermediary media, or data that has been created and processed by other parties.

Data Analysis

After all necessary data is collected, the next step is analyzing the data. According to Moleong (2005: 247), data analysis is a technique that can be used to

interpret and gain an understanding from hundreds or even thousands of pages of words or images contained in the behavior in the field.

The stages of data analysis conducted by the authors are:

1. Data Reduction

Data reduction is a process of refining the data, data reduction for data that is unnecessary and irrelevant, as well as additional data are still lacking.

2. Data Presentation

Presentation of data directed a result of the data reduction process that is easy to understand. In this step, the authors show the reduced data for subsequent analysis.

3. Data Interpretation

This is the process of understanding the meaning of a set of data that has been presented to express it in the form of a narrative text.

4. Conclusions

Drawing conclusions is the process of formulating the meaning of the results expressed in the phrase that is easy to understand.

Testing the validity of the findings

In qualitative research, the data must be valid, reliable and objective.

According to Sugiyono (2009: 117), the validity of the accuracy degree of the data occurs on the research object with the power obtained and reported by investigators.

Valid data do not differ between the data reported by the researchers and the data actually occur on the research object. According to Noermalita (2011), data on the findings can be categorized as valid when:

1. It demonstrates the truth values and provides justifications that the findings are applicable.
2. It allows outside considerations related to the consistency of the procedures, neutrality of findings and decisions.

IMPLEMENTATION OF THE PERFORMERS OF PG. KEBON AGUNG TOWARDS RESPONSIBILITY ACCOUNTING

4.3 The Application and evaluation of Responsibility Accounting at PGKA

4.3.1 Organizational Structure Analysis

Based on the analysis of the organizational structure above, PG. Kebon Agung has qualified the application of the responsibility accounting system and decentralization of authority contained therein. Responsibility accounting at PG. Kebon Agung has been implemented since 2010. PG. Kebon Agung implemented divisional organizational structure, the purpose of divisional process is delegate working authority to operational manager. In decentralized organization that is based on profit center, top manager delegates his authorities to the lower level manager.

The determination of existing organizational structure in PG. Kebon Agung is relatively good because it reflects separation of operational functions clearly and

firmly. That is the task of each part that has been separated in accordance with existing activities in the company. Thus, the flow of delegation and responsibility, supervision, and cost control are implemented in accordance with the level of management.

4.3.2 Budgeting Analysis

Thus, the budget needs to be drafted carefully, so that it can be used as a basis of comparison for the realization of the budget. Due to the application of the accounting responsibility, the preparation should involve all levels of management. The process budgeting in PG. Kebon Agung implemented bottom-up management for a year. Based on the above explanation can be concluded that the preparation of the budget on the PG. Kebon Agung is compliant responsibility accounting. The reason, part of which is under the level of division is also involved in the preparation of the budget. Thus, each responsibility center to realize the importance in achieving corporate objectives that will lead to a strong commitment to excel as stated in the budget. Therefore, the implementation of responsibility accounting in this requirement is good.

4.3.3 Cost Grouping Analysis

PG. Kebon Agung has done separation controllable costs and uncontrollable costs by the central management responsibility. Responsibility report of PG. Kebon Agung has shown the budgeting, realization, and variance. So that responsibility accounting can be applied to the company, the management company must carry out the separation of costs into cost controllable and uncontrollable in the report costs. The separation of these costs must be in accordance with the central level of responsibility accounting on the part of management.

The classification into controllable costs and uncontrollable costs will facilitate cost control. If there is a difference between actual cost and budget, first we must investigate whether the difference is caused by uncontrolled costs or uncontrollable expenses. This is done to determine the limits of responsibility for each part Based on above explanation. The implementation of responsibility accounting in this requirement is good.

4.3.4 Cost Accounting System Analysis

At PG. Kebon Agung, giving account code has been applied and implemented in accordance with the coding system of accounts. In relation to the application of the responsibility accounting system, a company must connect the provision of account codes at each level of management that exist in the organizational structure. Any costs incurred are recorded according to expenditure object and collected appropriate levels of management in each division concerned.

System account codes used by PG Kebon Agung are a numeric code system group. This code system supports the application of responsibility accounting, but there should be additional position numbers (on the right types of costs) to show who is responsible for the occurrence of such costs.

PG. Kebon Agung has already applied the account coding system, the accounts were classified by numeric code's type. This was done to facilitate cost control each division, making it easy to explore the costs and make it easier to know who is responsible for the costs incurred. Therefore, the implementation of responsibility in this requirement is good.

4.3.5 Costs Reporting

It is seen from unfavorable deviations in material costs are so great. Head fabrication units should immediately conduct an evaluation to the head of the production department to determination of the amount of auxiliary material budget by making predictions more controllable to avoid swelling in the next period.

Fabrication unit also has not made responsibility costs reporting and responsibilities are not fully held by the each department. From the principles of report writing proposed by responsibility accounting, each head of section was not given the authorities and responsibilities of the cost at this section. When viewed from the principle of responsibility in the preparation of the responsibility accounting, it is not qualified. Therefore, the implementation of responsibility accounting in this requirement is bad.

CONCLUSION

Based on the results of research conducted in the Fabrication Unit - PG. Kebon Agung, it is known that the factory implementation of responsibility accounting. However, the implementation of responsibility accounting is not optimal because there are still some drawbacks. The conclusions derived from the analysis relating to the implementation of the responsibility accounting in Fabrication Unit - PG. Kebon Agung as follows:

- a. The organizational structure from fabrication Unit - PG. Kebon Agung is the organizational structure of the line. The organizational structure is a form of organization which the delegation of authority directly vertically, responsibility, and entirely from the leadership of subordinates. Accordingly, this organizational structure has been qualified for responsibility accounting.
- b. Budgeting by Fabrication Unit - PG. Kebon Agung has qualified from the implementation of responsibility accounting, and it involves a part under each department in the preparation of the budget.
- c. In the report of production cost, PG. Kebon Agung has classified costs incurred into controllable and uncontrollable costs. It is to show clearly who is responsible for the costs incurred and in which part of the costs incurred. This is consistent with the responsibility accounting concept.
- d. Coding system in PG. Kebon Agung has qualified for the implementation of the responsibility accounting. Each department and types of costs can be easily classified to trace the source of these costs.

- e. Accountability report has been prepared by presenting budgeting, realization, and variance. However, the requirements for responsibility accounting are not being met because of the accountability report that was created only drawn up by the head of department without involving the management levels below that follow. There are also swelling costs in the production department toward the auxiliary materials cost, so that difficulty in achievement of the company target.

5.2 Suggestion

Based on the above evaluation, there are still weaknesses in the implementation of responsibility accounting. In order for the implementation of the responsibility accounting for the better, the authors suggest as an alternative consideration for the management of which as follows:

- a. In the accountability report is necessary to add the position number (on the right types of costs) on account code to show who is responsible for the occurrence of such costs.
- b. Procurement of other auxiliary materials more open that no potential occurrence of swelling costs in production department.
- c. Company should make cost reporting system tailored to the level of management in the organizational structure and accountability reports are made should be arranged starting from a lower level to the highest that control costs by using the responsibility accounting can be better implemented.

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