

Sekolah Tinggi Ilmu Ekonomi Indonesia
Naskah Publikasi Karya Ilmiah
Skripsi dan Tesis Tahun
Akademik 2019/2020



THE EFFECT OF RESPONSIBILITY ACCOUNTING AND COST CONTROL ON MANAGERIAL PERFORMANCE

1stTiara Wulandari

Accounting Major
Indonesia Collage of Economics
Jakarta, Indonesia
tiarawulandari1616@gmail.com

Abstract - This study aims to determine the effect of Responsibility Accounting and Cost Control on Managerial Performance at the Manufacturing Warehouse of PT. Sinergi Multi Distrindo. This study uses an associative research strategy with a quantitative approach which is a study of the relationship between two or more variables and hypothesis testing using partial and multiple regression with SPSS for Windows version 23.0 software. In this research, data collection techniques through questionnaires with a total sample size of 40 respondents who are all employees at the manufacturing warehouse of PT. Sinergi Multi Distrindo. Based on the research results prove that responsibility accounting and cost control simultaneously have a positive and significant effect on managerial performance.

Keywords: Responsibility Accounting, Cost Control, Managerial Performance.

Abstrak— Penelitian ini bertujuan untuk menganalisis pengaruh akuntansi pertanggungjawaban dan pengendalian biaya terhadap kinerja manajerial pada perusahaan PT. Sinergi Multi Distrindo. Penelitian ini menggunakan metode kuantitatif yang merupakan penelitian terhadap hubungan antara dua variabel atau lebih, teknik pengumpulan data melalui kuesioner dengan jumlah sample sebanyak 40 responden yang merupakan seluruh karyawan PT. Sinergi Multi Distrindo. Penelitian ini menggunakan software SPSS For Windows Versi 23.0. Teknik analisis yang digunakan adalah analisis regresi linear berganda dengan nilai signifikan 0,05. Berdasarkan hasil analisis, diketahui bahwa akuntansi pertanggungjawaban dan pengendalian biaya berpengaruh positif dan signifikan terhadap kinerja manajerial. **Kata Kunci:** Akuntansi Pertanggungjawaban, Pengendalian Biaya, Kinerja Manajerial.

I. INTRODUCTION

Indonesia is one of the countries that has a business world that is increasingly advanced and continues to develop, Indonesia has competition in the business world both in the manufacturing industry and in the trade and service industry. Every form of company must have an effort to achieve its respective goals, such as obtaining maximum profits, improving the quality of goods and services, providing optimal services, achieving rapid growth, assisting the government in running the economy in Indonesia and maintaining and maintaining the survival of its companies, the aim is also to clearly describe the direction for the company.

Companies must start their operational activities effectively and efficiently, prepare carefully and clearly by improving managerial performance in the company's efforts to achieve predetermined goals, and be able to compete with other companies, both nationally and internationally. All companies strive to be the best to achieve their goals, therefore intense competition cannot be avoided in order to maintain and improve the survival of each company.

Every company can exist because of the help, roles, support, and resources, each of which has an important role in the company. In this era of increasingly fierce competition, companies must face various challenges in carrying out their business activities, companies are led to take strategic steps to maintain the company's survival. One of the efforts is to produce high quality products, companies must also be sensitive and respond quickly to the needs and desires of consumers for goods or services in accordance with the needs and desires of consumers. Another

effort is made by each company, namely, by relying on a manager who is required and expected to be able to control and manage the company well and one of the tools that can be used is to apply responsibility accounting, which is an accounting system that collects and reports company activities in accordance with accountability centers with the aim of being able to appoint a person or group of people in charge.

Accountability accounting is an accounting system structured in such a way that the collection and reporting of assets, costs and revenues is carried out in accordance with the area of responsibility within a company. The goal is to appoint a person or group of people responsible for deviating budgeted assets, costs and income (Mulyadi, 2010). Accountability accounting is a tool used to report how the managers of each responsibility center unit can manage different jobs directly under their supervision and responsibility, the reports that are included are in the form of cost control reports where this report makes the manager responsible for the incidence of costs can explain if there is a deviation (Wijayani, 2014).

With the existence of accountability accounting, leaders can more efficiently delegate authority and responsibility to lower levels of management without directly monitoring all company activities.

Responsibility accounting itself is one of the concepts of management accounting and accounting systems that are linked and adapted to the accountability centers in a company. In assessing a company, the company needs to apply responsibility accounting, namely organizational structure, budget, cost separation, account code

classification, and accountability reports. As well as the characteristics of responsibility accounting, work measurement standards, manager performance measurement, and reward and punishment to managers of a company.

A leader is expected to be able to directly monitor all the company's operations. However, the increasingly complex activities of a company cause the leadership to no longer be able to directly monitor all company activities. Therefore, it is necessary to delegate authority and responsibility through the application of responsibility accounting. With accountability accounting, leaders can control the responsibilities of each work unit or responsibility center.

In order to maintain the survival of the company and in order to face the competition in today's business world, the performance of managers is required to continue to increase from time to time. However, it is not uncommon because facing the intense competition in the business world, it actually makes managerial performance more and more set back. This is due to the lack of commitment of managers to work and the company. Each company will also not be separated from problems related to costs. Costs that occur in the production process, in order to achieve goals in the company, it is necessary to control the costs incurred and reduce costs that are ineffective in company activities.

In assessing a company whether it has implemented responsibility accounting or not, it can be seen through the requirements of responsible accounting, namely organizational structure, budget, cost separation, account code classification, and accountability reports. As well as the characteristics of responsibility accounting in the form of responsibility centers, performance measurement standards,

manager performance measurement, and giving rewards and punishments to managers of a company.

Manufacturing warehouse PT. Sinergi Multi Distrindo, located in East Jakarta, is a company that focuses on manufacturing. As a large company, PT. Sinergi Multi Distrindo, Tbk must have good and correct company management in order to be able to provide good service to the public and also be able to compete with other large companies at this time, to be able to face the increasingly tight competition in the business world requires company managers to be able to continue to improve. performance. Likewise with the manufacturing warehouse of PT. Sinergi Multi Distrindo, Tbk, the managers of this company are also required to have good performance in order to achieve the predetermined company targets, so they can face competition in today's world.

At the manufacturing warehouse of PT. The application of Multi Distrindo synergy in its managerial performance has not been going well. Low knowledge about control is one of the factors of company deviation, this is also due to the application of responsibility accounting at the manufacturing warehouse of PT. Synergy Multi Distrindo has not been running as it should be and there are still many shortcomings and weaknesses in the policy plan so that the existing problems cannot be resolved effectively and efficiently. In addition, controlling costs that are not optimal is also a problem factor in the organization. The application of responsibility accounting and control in costs is expected to make a good contribution to a company. Based on the background of this problem, researchers are interested in conducting research on, "**The Effect of Accountability Accounting and Cost Control on Managerial Performance at Warehouse PT. Synergy Multi Distrindo**".

Based on the description in the background that can be developed above, the problem formulations are:

1. Does the application of responsibility accounting affect managerial performance at the manufacturing warehouse of PT. Multi Distrindo Synergy?
2. Does the application of cost control affect managerial performance at the manufacturing warehouse of PT. Multi Distrindo Synergy?
3. Does the application of responsibility accounting and cost control affect managerial performance at the manufacturing warehouse of PT. Multi Distrindo Synergy?

The research objectives in conducting this research are as follows:

1. To find out how much influence responsibility accounting has on managerial performance at the manufacturing warehouse of PT. Synergy Multi Distrindo.
2. To find out how much influence cost control has on managerial performance at the manufacturing warehouse of PT. Synergy Multi Distrindo.
3. To find out how much influence responsibility accounting and cost control have on managerial performance at the manufacturing warehouse of PT. Synergy Multi Distrindo

REVIEW OF PREVIOUS RESEARCH RESULTS

Research conducted by Ardiani and about responsibility accounting with cost effectiveness shows that there is a positive

relationship between the application of responsibility accounting and cost effectiveness. The research data used in this study were successful from secondary data obtained from the results of research at six shopping centers in the city of Bandung. Previous researchers conducted research on the basis of wanting to know the extent of the relationship between the application of responsibility accounting and cost effectiveness.

Dian Sari (2013) from Jambi University who conducted research on the effect of budgetary participation and accountability accounting on managerial performance at PT. Indonesian post. This study aims to determine how much influence budget participation and accountability accounting have on managerial performance. The results of this study indicate that budgetary participation and accountability accounting have a simultaneous effect on managerial performance.

Research from Herda Nengsy (2018), Indragiri Tembilahan Islamic University which conducted research on the effect of accounting information systems and the use of accounting information technology on managerial performance in banking in Tembilahan. From the research results it can be concluded that the accounting information system and the use of accounting information technology have a simultaneous effect on managerial performance.

Irawan Setiyanto and Norafyana (2017) who conducted research on the effect of the application of responsibility accounting on cost control in the Manufacturing Industry in Batam. The results of this study conclude that there is a positive and significant influence between the responsibility accounting variables on cost control. So that

the existence of high accountability accounting will make cost control too high.

Research conducted by Olivia Sicilia Prang (2013), Sam Ratulangi University, Manado on the application of responsibility accounting with a budget as a control tool for performance appraisal at PT. Indonesian National Shipping Bitung Branch. From this research it can be concluded that the application of responsibility accounting with a budget as a cost control tool to assess the cost center performance implemented by PT. Pelni hasn't been going well. At PT. Pelni Bitung Branch has not been efficient and also performance appraisal with budget indicators as a cost control tool is carried out only by using a comparison between the cost budget and cost realization and the company does not carry out in-depth searches so it is difficult to take corrective action.

The study was conducted by Eman Al Hanini (2013), Balqa Applied University of Jordan who conducted a study entitled "The extent of implementing Responsibility Accounting Features in the Jourdanian Banks". From the research results it can be concluded that the Jordan bank needs to involve all employees working in the responsibility center to set goals and prepare an estimated budget according to their respective potential specialties.

THEORETICAL BASIS

1. Responsibility Accounting

According to Hansen and Mowen (2009: 229), responsibility accounting is a fundamental tool for management control and is determined through four important elements, namely giving responsibility, making performance measures or benchmarking, evaluating performance, and

giving awards. Responsibility accounting aims to influence behavior in such a way that a person or company activities will be adjusted to achieve a common goal

According to L.M. Samryn (2001: 258) Accountability accounting is an accounting system used to measure the performance of each responsibility center in accordance with the information needed by managers to operate their responsibility centers as part of a management control system.

Mulyadi (2005: 218) accountability accounting is an accounting system structured in such a way that the collection and reporting of costs and revenues is carried out in accordance with the responsibility center in the organization with the aim that the person or group of people responsible for the deviation of budgeted costs and income can be appointed.

2. Cost Control

According to Sondang (1999: 16) cost control is a process or systematic effort in setting implementation standards that aim at planning, ballic feedback information systems, comparing real implementation with planning, determining and managing deviations and making corrections in accordance with the plan. that has been determined, so that the objectives are achieved effectively and efficiently in the use of costs.

Meanwhile, the definition of cost control according to Joel G. Siegel and Jae K. Shim was translated by Moh. Kurdi (1999: 110) Cost control is a step taken by management to ensure that the goals made at the planning stage can be achieved and to ensure that all segments of the organization's functions are consistent with policies for effective cost control.

Henry Simamora (1999: 301) argues that cost control is a comparison of actual performance with standard performance, analyzing differences that arise in order to identify causes that can fix or adjust planning and control in the future. "

3. Managerial Performance

Managerial performance is the result of an effective managerial activity process starting from the planning, implementation, administration, accountability reports, guidance and supervision processes.

According to Kornelius Harefa (2008: 17) Managerial performance is the ability or work performance that has been achieved by personnel or a group of people in an organization, to carry out their functions, duties and responsibilities and carry out company operations. "

According to Henry Simamora 3rd edition (2012: 121) defines that managerial performance is the result of work or activities of a person or group in an organization that is influenced by various factors to achieve organizational goals within a certain period of time.

Dwisty Utari (2017) defines managerial performance as the results and outputs produced by an employee according to their role in the organization or company in a certain period. Good managerial performance is one of the most important factors in the company's efforts to increase productivity. Managerial performance is an indicator in determining how efforts to achieve high levels of productivity in a company.

**RELATIONSHIP BETWEEN
VARIABLES AND HYPOTHESIS
DEVELOPMENT**

1. The Effect of Responsibility Accounting on Managerial Performance

Every company has goals to be achieved, one of which is that the company wants maximum profit. By obtaining maximum profit, the company can maintain its survival and can continue to grow and provide profitable returns for its owners. The way to achieve the company's goals is to continuously improve the performance of employees, especially managers.

According to Kadek Novi Andani (2017) Analysis of the Effect of the Implementation of Responsibility Accounting on Company Performance with Work Motivation as a Moderation Variable at Star Hotels in the Lovina Area. Related to the effect of the application of responsibility accounting on company performance. Accountability accounting is a system that measures the various results achieved by each responsibility center according to the information required by managers to operate tasks in their responsibility centers. Thus, the information on accountability accounting reflects the score made by each manager in using various resources to carry out the manager's role in achieving company goals. In other words, if responsibility accounting is done well, it will obtain past responsibility accounting information to act as a measure of future performance so that it should be able to improve the company's performance itself.

H1: Responsibility accounting has a positive effect on managerial performance.

2. The Effect of Cost Control Implementation on Managerial Performance

Controlling costs through accountability accounting can be carried out by planning a

recording system of costs that can be carried out. From a recording system of controllable costs. This recording system will produce cost reports that show how a manager can fulfill his responsibilities for the costs incurred in his company.

For the purpose of controlling costs, the organization should be structured in a way that clearly defines the powers and responsibilities of each manager. Budget or expense requires a good organization, where each manager knows his / her respective authority and responsibility. For cost control, the cost budget must be prepared according to the level of management in the organization. Each manager must submit a draft budget for costs that are under their respective responsibilities. Thus, each manager will feel that the cost budget for the responsibility center he leads is his budget and he will be willing to be assessed on the benchmarks of the budget or cost.

H2: The application of cost control has a positive effect on managerial performance.

3. The Effect of the Application of Responsibility Accounting and Cost Control on Managerial Performance

The responsibility accounting system directs attention to cost control. The accounting system is structured in such a way that the collection and reporting of costs and revenues is carried out in accordance with the responsibility center in the organization, with the aim of being able to appoint a person or group of people responsible for deviating budgeted costs and revenues.

Dwisty Utari (2017) responsibility accounting plays a role as a cost control tool for managerial performance, this can be seen if responsibility accounting acts as a cost control tool or method by linking costs to the

part where the costs are incurred or obtained by the manager who is responsible for that section. Each responsibility center always sets operational and budget targets. By comparing the realization and with the budget, a manager can find out whether cost control has been running effectively and has used costs efficiently. The accountability report can be used as a benchmark for evaluating the performance of managers who can carry out cost control because periodically top management receives accountability reports from each level of management.

H3: The effect of the application of responsibility accounting and cost control has a positive effect on managerial performance.

RESEARCH METHODS

The type of research method used in this research is quantitative research with an associative approach. Quantitative research method is one type of research whose specifications are systematic, well-planned, and clearly structured from the start to the making of the research design.

According to Sugiyono (2013: 13), quantitative research methods are research methods based on the philosophy of positivism, used to examine specific populations or samples, sampling techniques are generally taken randomly, data collection uses research instruments, data analysis is quantitative / statistical. with the aim to test the hypothesis that has been set. This research uses an associative approach. Associative according to Sugiyono (2003: 11) "Associative research is research that aims to determine the effect or also the relationship between two or more variables. This research has the highest level compared to descriptive and comparative because this research can

build a theory that can function to explain, predict and control a symptom. " In this study, the associative method is used to explain the effect of responsibility accounting and cost control on managerial performance at the manufacturing warehouse of PT. Synergy Multi Distrindo.

RESULTS AND DISCUSSION

1. Validity and Reliability Test Results

a. Validity Test

The test results show that the rcount value is obtained from the results of data processing of SPSS Ver 23.0. After being compared, all values rcount> rtabel so that it can be concluded that all statements on each of the research variables are valid.

b. Reliability Test

The reliability test results for the responsibility accounting variable have a ralpha value of 0.944, cost control of 0.927, and managerial performance of 0.852, while the critical value of 0.60. Because ralpha> rkritical, the questionnaire for each of these variables is reliable.

2. Classical Assumption Test Results

a. Normality Test

From the Kolmogorov-Smirnov statistical test above, it shows that the residual variables are normally distributed. This can be seen from the probability of significance, which is 0.095, so that the probability of significance is greater than $\alpha = 0.05$, this means that the variable data is normally distributed

b. Multicollinearity Test

From the test results, it can be seen that the tolerance value is greater than 0.10 and VIF is smaller than 10, so it can be concluded that the regression model does not have multicollinearity problems.

c. Heteroscedasticity Test

From the test results can be seen that all the variables are independent (professional ethics, audit fees and experience of auditors) has value the significance (Sig.) is greater than 0.05. So it can be concluded that regression model does not occur heteroscedasticity.

d. Multiple Linear Regression Analysis

Based on the results of multiple regression analysis, a regression line equation is obtained as follows:

$$\text{Managerial Performance} = 16.142 + 0.105 \text{ Accountability Accounting} + 0.175 \text{ Cost Control} + 3,747$$

The interpretation:

- The constant value is 16.142, which means that if the independent variables (responsible accounting and cost control) are considered constant, it will increase the achievement of managerial performance by 16.142.
- The regression coefficient for the responsibility accounting variable is positive, namely 0.105. This states that if the responsibility accounting is increased one-by-one provided that the other independent variables are considered constant, it will increase the achievement of managerial performance by 0.105.
- The regression coefficient for the cost control variable is positive, namely 0.175. This states that if cost control is increased one-by-one provided that the other independent variables are considered constant, it will increase the achievement of managerial performance by 0.175.
- The error value is 3,747, which means that the level of error or deviation that

the researcher might not know is 3,747.

This means that if the Responsibility Accounting and Cost Control are considered constant, it will increase Managerial Performance.

e. Determination Coefficient Test (R²)

Based on the test results, it can be seen that the Adjusted R-Squared value is 0.430, which means that it has a contribution effect on employee work performance by 43% while the remaining 57% (100% - 43%) is explained by causes outside of this study.

f. Hypotesist Test

a. Statistical Test t

The number of observations is 40 data (n), the variables are 3 (k) and the degree of freedom (df) = n-k or 40-3 = 37. With df = 37 and sig. 0.005, then the t table can be determined that is 2.02619. The explanation for each variable is as follows:

1. Accountability Accounting

Based on the table above, it shows that the Responsibility Accounting variable gets a tcount of 2.026 with a significance probability level of 0.005. So it is known that tcount > ttable (3.388 > 2.026), and the significance level is 0.002 < 0.005. So it can be said that Ho1 is rejected and Ha1 is accepted. So it can be interpreted that responsibility accounting has a significant effect on managerial performance.

2. Cost Control

Based on the table above, it shows that the cost control variable gets a tcount of 2.026 with a significance probability level of 0.005. So it is known that

tcount > ttable (3.539 > 2.026), and the significance level is 0.001 < 0.005. So it can be said that Ho2 is rejected and Ha2 is accepted. So it can be interpreted that Cost Control has a significant effect on Managerial Performance.

b. Statistical Test F

Silmutan test of Responsibility Accounting (X1) and Cost Control (X2) on Managerial Performance (Y) and its explanations: From the table, it is obtained that Fcount is 13.928 with a probability value (sig) = 0.000, and the Ftable value is 4.10. So it can be said that the value of Fcount (13.928) > Ftable (4.10), and the value of sig. smaller than the value 0.05 (0.000 < 0.05), so that Ho3 is rejected and Ha3 is accepted. So it can be interpreted that the regression model can be used to predict Managerial Performance or it can be said that Responsibility Accounting and Cost Control together (simultaneously) have an effect on Managerial Performance.

CONCLUSION

1. Based on the results of research conducted by researchers regarding "The Effect of Responsibility Accounting and Cost Control on Managerial Performance" it can be concluded as follows:
2. Based on the results of the t test, there is a partial effect of Responsibility Accounting on Managerial Performance. So it can be interpreted that responsibility accounting has a significant effect on managerial performance.

3. Based on the results of the t test, there is a partial effect of Cost Control on Managerial Performance. So it can be interpreted that Cost Control has a significant effect on Managerial Performance.
4. Based on the results of the F test, the Responsibility Accounting and Cost Control variables simultaneously have an influence on Managerial Performance. So that it can be interpreted that Responsibility Accounting and Cost Control together have an effect on Managerial Performance.
5. Based on the results of multiple regression tests that the independent variables (responsible accounting and cost control) simultaneously or simultaneously affect the dependent variable (managerial performance).

SUGGESTION

1. Based on the research results that have been researched, some suggestions that can be given are as follows:
2. For company management, management should increase supervision for accountability accounting and cost control so that managerial performance can be more orderly and improved than before, in order to advance the company's welfare.
3. This research can be a reference for company management in making policies and become information that can assist management in making decisions regarding the application of company value.
4. Further research can be carried out at other companies that have never

been researched and it is advisable to increase the number of respondents.

5. For future researchers, if interested in choosing the same title, it is advisable to add and use other variables such as budget participation or business strategy.

REFERENCE LIST

- Ahmad, Firdaus Dunia dan Wasilah Abdullah. 2012. *Akuntansi Biaya*. Jakarta: Salemba Empat.
- Anthony, Robert N. dan Govindarajan, Vijay. (2009) *Sistem Pengendalian Manajemen*. Jilid Satu. Jakarta: Salemba Empat.
- Armstrong dan Baron dalam Irham Fahmi. 2012. *Manajemen Kinerja*. Jakarta.
- Ayuningtyas, S. 2006. *Efisiensi dan Keefektifan Penerapan Akuntansi Pertanggungjawaban sebagai Alat Pengendalian dan Evaluasi Kinerja Manajemen*.
- Ghozali, Imam. 2009. "Aplikasi Analisis Multivariate dengan Program SPSS". Semarang : UNDIP.
- Handoko, T. Hani. 2000. *Manajemen Personalia dan Sumber Daya Manusia*, Edisi ke 2. Yogyakarta: BPFE
- Hanini, Eman Al. 2013. 'The extent of implementing Responsibility Accounting Features in the Jourdanian Banks'. European Journal of Business and Management Volume 5 No.1 2013 University of Jordan.
- Hansen dan Mowen. 2005. *Akuntansi Manajemen*. Edisi 4 dialihbahasakan

- oleh Ancella A. Hermawan. Erlangga. Jakarta.
- Hansen dan Mowen. 2009. *Akuntansi Manajemen*. Edisi 8, Jakarta, Penerbit Salemba Empat.
- Harefa, Kornelius. 2008. *Analisis Pengaruh Partisipasi Dalam Penyusunan Anggaran Terhadap Kinerja Manajerial Dengan Komunikasi Sebagai Variabel Moderating Pada PT. Bank Negara Indonesia*, Tbk DI Medan, Tesis, Universitas Sumatera Utara, Medan.
- Hasibuan, Malayu Sp. 2005. *Manajemen SDM*. Edisi Revisi, Cetakan Ke Tujuh. Jakarta : Bumi Aksara.
- <http://sanbeyol.blogspot.com/2017/03/jenis-jenis-pusat-pertanggungjawaban.html>
- <http://www.budapestmeetings.com/2017/05/lasan-tentang-pengertian-pengendalian.html>
- <https://www.jojonomic.com/blog/cost-control/>
- Ikhsan, Arfan dan Muhammad ishak. 2008. *Akuntansi Keperilakuan*, Jakarta, Penerbit Salemba Empat.
- Juniar, Lulu Widia. 2013. 'Penerapan Akuntansi Pertanggungjawaban dengan Anggaran sebagai Alat Pengendalian Biaya'. Skripsi Fakultas Ekonomi Sekolah Tinggi Ilmu Ekonomi Indonesia.
- Mahoney, T.A., Jerdee, T.H., and Carroll, S.J. 1963. *Development of managerial Performance: A Research Approach*. Cincinnati: South Western Publishing Company.
- Margono, 2004, *Metodologi Penelitian Pendidikan*, Jakarta :Rineka Cipta.
- Mulyadi. 1997. *Akuntansi manajemen: konsep, manfaat, dan rekayasa*. Yogyakarta :Sekolah Tinggi Ilmu Ekonomi YKPN.
- Mulyadi. 2005. *Akuntansi Manajemen : Konsep, Manfaat dan Rekayasa*, Edisi ketiga. Jakarta : Salemba Empat.
- Mulyadi. 2007. *Sistem Perencanaan dan Pengendalian Manajemen*. Jakarta. Penerbit Salemba Empat.
- Mulyadi. 2010. *Sistem Akuntansi*. Edisi 3. PT. Salemba 4. Jakarta.
- Nawawi, H. Hadari. 1983. *Metode Penelitian Deskriptif*. Gajah Mada University Press. Yogyakarta.
- Ni Made, S.A., & I Wayan, P.W. 2013. 'Pengaruh Penerapan Akuntansi Pertanggungjawaban terhadap Efektivitas Pengendalian Biaya'. Jurnal Fakultas Ekonomi dan Bisnis Universitas Udayana.
- Prima, Hilarius. 2014. 'Pengaruh Akuntansi Pertanggungjawaban terhadap Kinerja Manajerial Pada Hotel Berbintang di Daerah Istimewa Yogyakarta'. Skripsi Fakultas Ekonomi Universitas Atma Jaya Yogyakarta.
- Sagian S. Sondang.(1990). *Management Personalia*. Bogor : Sinar Kreatif
- Samryn, L.M. 2001. *Akuntansi Manajerial Suatu Pengantar*, Jakarta, Penerbit RajaGrafindo Persada.
- Sari, Dian. 2013. 'Pengaruh Partisipasi Anggaran dan Akuntansi Pertanggungjawaban terhadap Kinerja Manajerial PT. Pos Indonesia'. Jurnal Fakultas Ekonomi Universitas Jambi.

- Siegel, Joel G dan Jae K. Shim yang diterjemahkan oleh Moh Kurdi. *Kamus Istilah Akuntansi*. Jakarta : PT. Elex Media Komputindo.1999.
- Simamora, Henry. 2002. *Akuntansi Manajemen*. Jakarta: Salemba Empat.
- Simamora, Henry. 2012. *Manajemen Sumber Daya Manusia*. Edisi 1. Yogyakarta: STIE YKPN Yogyakarta.
- Srimulyo. 1999. *Analisis Pengaruh Faktor Faktor Terhadap Kinerja Perpustakaan di Kota Madya Surabaya*. Universitas Airlangga. Surabaya.
- Stoner, James A.F. 2006. *Management*. Englewood Cliffs, N.J. : Prentice Hall, Inc.
- Sugiyono. (2014). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sugiyono. 2003. *Metode Penelitian*. Bandung: Alfabeta.
- Terry, George R. 2009. *Prinsip-prinsip Manajemen*. Jakarta: Penerbit Bumi Aksara
- Tin, S., dan T. Hidayat. 2012. *Analisis pengaruh penerapan akuntansi pertanggungjawaban terhadap kinerja manajer pusat laba di warung paskal bandung*. Jurnal Akuntansi Vol. 4 No.2 : 187-199.
- Wijayani, Aprilia Rahma. 2014. ‘*Pengaruh Akuntansi Pertanggungjawaban terhadap pengendalian biaya standar*’. Skripsi Akuntansi Fakultas Ekonomi Universitas Negeri Yogyakarta.
- Yasmin, Dwisty Utari. 2017. ‘*Pengaruh Penerapan Akuntansi Pertanggungjawaban dan pengendalian biaya terhadap kinerja manajerial*’. Skripsi (S1) Thesis Fakultas Ekonomi dan Bisnis Universitas Pasundan Bandung.

