



## THE INFLUENCE OF DECENTRALIZED MANAGEMENT ACCOUNTING AND INFORMATION SYSTEMS ON PERFORMANCE ACCOUNTABILITY CENTER COSTS AT PDAM TIRTANADI IN NORTH SUMATRA

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### Abstract

*This event will be based on the research of the existence of inconsistencies of earlier studies regarding decentralization of management accounting and information systems on performance accountability centre costs arising from gaps in the research. The purpose of this research is to examine and analyze the influence of management accounting systems on performance accountability, cost center to test and analyze the effect of decentralization on performance accountability, cost center To test and analyze the effect of decentralization and management accounting systems on performance accountability for cost center on PDAM Tirtanadi of North Sumatra Province. This type of research is research assosiatif. This research was conducted at PDAM Tirtanadi of North Sumatra Province, the population of this research is distributed a questionnaire to all heads of branch and head of the Department at the company. This data will be analyzed using the method of multiple linear regression analysis. A classic assumption test used is the normalits test, test, test Multikolineraitas Heteroskedastisitas. And hypothesis testing with t test, f test and coefficient of determination. This research proved that, first, the influence of decentralized responsibility center performance effect on costs, second, the influence of management accounting information system affect the performance of the Center third, costs, liability the influence of decentralized management accounting and information systems influence on performance accountability centre costs.*

**Keywords:** *Performance Center Liabilit costs, decentralization, management accounting information system*



## **A. Introduction**

Any individual or organization certainly has a goal that will be achieved by setting a target or goal. The individual or organization's success in achieving the target or goal is performance. (Prawirosentono 1999:2) Performance is the result of work that can be accomplished by a person or a group of people within an organization, in accordance with the authority and responsibilities of each, in order to achieve the goals of the organization concerned efforts to legally, not breaking the law and according to the morals or ethics.

The organization is among a group of containers that are jointly working to achieve the goals set. In order that these objectives can be achieved and can be run effectively and efficiently then required the presence of a guideline that is used in carrying out those activities. These guidelines form of organization structure which includes tasks, authority and responsibility for each part of the organization.

Accountability is a central organizational unit led by a manager who is responsible for the activities the Center was to have (Supriyono, 2000). the Center is a part of accountability in the organization that have control over the occurrence of costs, obtaining an opinion, or the use of investment funds. Responsibility centres are divided into four pertanggungjawaban centers, namely: cost center, profit center, the investment Center and the center of revenue. (Hansen and Mowen, 2000:63) Cost center is the center of pertanggungjawaban that her manager responsible only towards the cost.

Benchmark performance assessment centre for accountability on the part of the cost of production is not too difficult to determined for physically deliverable from this section will be visible. Some of the benchmarks for achievements cost according to (Anthony and Govindarajan, 2008):

1. The effectiveness of the
2. The achievement of the product,
3. Quality of products



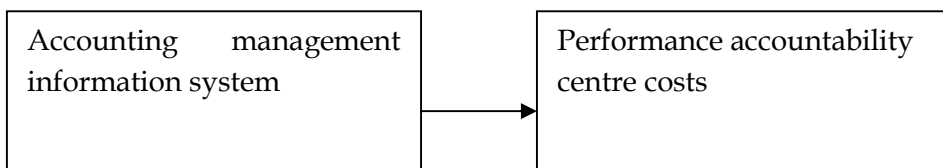
#### 4. Efficiency.

To increase the performance cost centre managers need for accounting information management system kesuaian. (Mutamainah, 2009:18) the accounting managing of system is a mechanism of supervision organization that can facilitate supervision by way of creating reports and creating tangible actions towards the assessment of the performance of each component in the an organization and is an effective tool in providing useful information. In essence, a management accounting system organization, as well as control mechanism is a tool that is quite effective in providing useful information to predict the consequences that may result from activities that could be done.

Chenhall and Morris (1986) found empirical evidence about the characteristics of useful information according to presepsi the IE consists of managerial information of Broad Scope, Timelines, Aggregation, and information which has the nature of integration. One of the important role of management accounting information system is to provide information for the right people with the right way and at the right time. The information generated by the system management accounting can help managers in the control activities and the reduction of uncertainty so that is expected to help the company achieve its goals.

Based on the description above, it is the underlying research is to analyze the effect of the decentralization of management accounting and information systems on performance accountability centre costs can be developed the following hypothesis.

management accounting information system of Influence on performance accountability centre costs.





## **B. Method**

This research uses associative research. Populations and samples in this research is the head of the branch of TAPS Tirtanadi totalling 105 people spread over 15 (fifteen) branch in North Sumatra.

### **Accounting management information system (x).**

Accounting management system, is an instrument used to measure the level of reliability of the accounting information management (Nazarudin 1998).

1. Information of Broad Scope b. Timelines Information
2. Aggregation Information d. Information Integration

The performance cost of accountability Center (y) The cost centre accountability Centre that is widely used. This is because the areas where managers have the responsibility and authority for the costs can be identified quickly at most companies. Large or small depending on his activities cost center. Gauge performance accountability centre costs are:

1. Efficiency
2. Effectiveness
3. Quality

The technique of Data collection this is test validity and reliability. This is the data analysis techniques descriptive statistics, Multiple Linear regression analysis, classic assumption test with a test of normality, test Multikolineraitas test Heteroskedastisitas. testing this hypothesis using the partial-test and test simultaneously. further determination of coefficients. This analysis using spss 16.0.

## **C. Research Finding**

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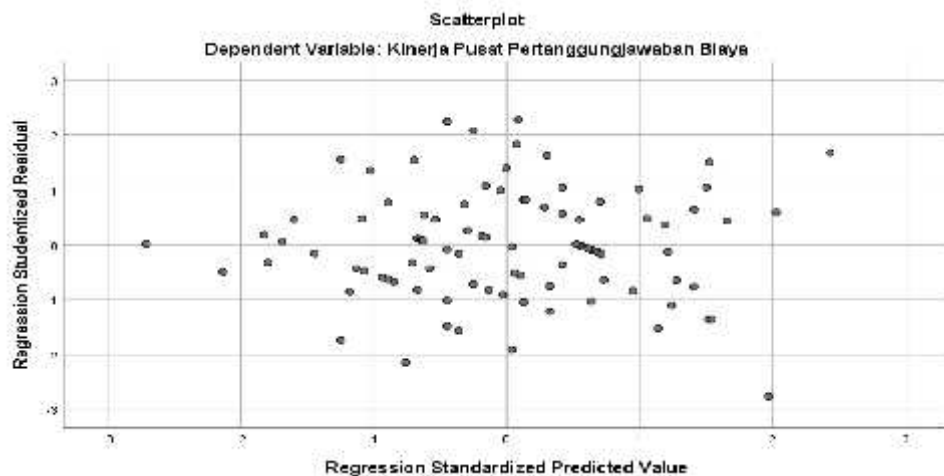
**Table.1 test for normality One-Sample Kolmogorov-Smirnov Test**

		information system	Performance Accountability Centre Costs
N		91	91
Normal	Mean	49,0769	21,0110
Parameters <sup>a,b</sup>	Std. Deviation	4,50489	2,82644
Most Extreme	Absolute	,071	,084
Differences	Positive	,071	,084
	Negative	-,054	-,070
Test Statistic		,071	,084
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>	,135 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

### test Heteroskedastisitas





**Table 2 Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Sistem Informasi Akuntansi Manajemen	91	40,00	61,00	49,0769	4,50489
Kinerja Pusat Pertanggungjawaban Biaya	91	15,00	29,00	21,0110	2,82644
Valid N (listwise)	91				

**Table.3 test of a linear regression equation and t double**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,695	2,528		1,463	,147
	accounting management information system	,122	,059	,195	2,057	,043

**Table.4 Test F ANOVA<sup>a</sup>**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	310,782	2	155,391	33,499	,000 <sup>b</sup>
Residual	400,207	88	4,639		
Total	718,989	90			

**Table.5 Koefisien Determinasi Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,657 <sup>a</sup>	,432	,419	2,15377



#### **D. Discussion**

##### **The Influence Of Management Accounting Information System On Performance Accountability For Cost Center On PDAM Tirtanadi Of North Sumatra**

from the results of the data processing system of management accounting information is known to the management accounting information system shows the effect on the performance fee accountability Center TAPS Tirtanadi of North Sumatra.

The presence of the managers of the dissent suggests that management accounting information system when applied properly within a company will then produce the performance accountability centre costs are good and the Manager of dissent This showed that PDAM Tirtanadi North Sumatra has not fully implemented the management accounting information system so as to affect the cost of the company. This can be seen from the company's cost data show an increase in 4 years.

The results of this study in accordance with the opinion of the Tiffin and McCormick (1975) cited by Hendra Sukrisna and June Trisnowati (2013) that the factors - factors that can affect the performance of these situational factors, i.e. factors that include social and organizations, including the Organization's policies such as the utilization of information and management accounting information system through an opinion Marina (2014) it is known that the accounting information system in the management of financial and operational data collecting, process it, save it, and report it to the user i.e. the workers, managers and executives.

The results of this research in line with the results of the study of the Maya Sundari Cahyoo (2017), where his studies of management accounting information system based on the characteristics of management accounting information sisitem indicates that broad scope, integration beroengaruh on performance accountability for cost centre.



## **E. Conclusion**

Based on the results of the research that has been dikemukakan on chapter IV can be summed up as follows: management accounting information system affect the performance accountability centre costs. Which means that the increase of management accounting information system will be able to improve the performance of the Central cost of accountability.

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