

APPLICATION OF RESPONSIBILITY ACCOUNTING AS A COST CENTER PERFORMANCE ASSESSMENT TOOL AT SUTAN RAJA AMURANG HOTEL

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Abstract: The achievement of an enterprise may be measured with the aid of using the capacity of control to layout the proper approach and enforce it domestically to gain results. The use of legal responsibility accounting in a enterprise can assist gain this goal. Research carried out at the Sutan Raja Amurang Hotel the usage of descriptive qualitative strategies indicate that the resort applies accountable accounting however is not maximized in phrases of organizational structure, finances planning, accounts categories and reporting accounting. However, the cost category. King's booth Amurang Hotel's price middle overall performance is notable in each planning and price manipulation process.

Keyword: *Accounting , Cost Control, Responsibility*

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1. Introduction

Business achievement requires strategic planning that is in line with the desires to be achieved by commercial companies, including achieving revenue levels, maximizing products or services, and maintaining long-term profitability of commercial companies. Deliberate methods must be in accordance with the scenario of the organization and the assets it contains, therefore the control of an organization requires the organization of commercial enterprise sports to achieve the expected desires. If control can manipulate its implementation, then control has succeeded in overcoming and achieving its wishes. The right technique is used to achieve the desired result. The better the desire of the organization, the greater the expected assets and to earn profits, It is hoped that sports will improve overall performance and effectiveness as well as good coordination of organizational sports (Wilmar, 2019). This can be done if the control is able to apply the technique and extend the green technique and goal-oriented coordination. Senior controls cannot formulate the highest quality hedging method for all commercial enterprise sports. To achieve the wishes of the organization, in addition to the duties and hard work of each department of the organization. This allows for more distinct moves with more unique desires. Bookkeeping is a part of accounting technology that has the main idea in the hard work department in every accounting unit or center. With true responsibility in practice, duties flow from that authority

to control explicitly defining or assigning them. Units or assignment facilities in the calculation of liabilities are mainly based entirely on value facilities, sales facilities, income facilities and funding facilities. In carrying out the duties of each center, men or women at their level can properly and correctly carry out their obligations and duties.

Responsibility accounting in its software can be a guiding principle for comparing overall performance controls on the subject of the movement taken on the subject of the success of agency goals. Performance ratings must be held in the liability review of each liability center. Intermediate costs are responsible for planning and handling the costs incurred. Their overall performance can be decided primarily on the basis of a cost and financial success review generated during the financial period. This file assesses finances. Medium overall performance costs that drive sports and commercial enterprise costs. It can be used in line with finances, in other cases there may be deviations. If the cost intermediary implemented it, we would say that the cost intermediary was operating well. Sports business entity in accordance with the duties, obligations and burdens. The intake now no longer exceeds the financial or Maximum while operating within the agency. From this description, Accountability Accounting also serves as a guideline for evaluating overall performance. Manage a perfectly achievable overall performance control approach and assessment for small and large units. Of course, this management technique cannot be separated from the malfunctions that occur. Here the supervisor of the fee middle must have the ability to overcome these obstacles. Consider the objectives implemented and the budget constraints imposed. Accountability Accounting also serves as a guideline for evaluating overall performance. Manage a perfectly achievable overall performance control approach and assessment for small and large units. Of course, this management technique cannot be separated from the malfunctions that occur. Here the supervisor of the fee middle must have the ability to overcome these obstacles. Consider the objectives implemented and the budget constraints imposed. Accountability Accounting also serves as a guideline for overall performance appraisal. Manage a perfectly achievable overall performance appraisal and control approach for small and large units. Of course, this management technique cannot be separated from the malfunctions that occur. Here the supervisor of the fee middle must have the ability to overcome these obstacles. Take into account the objectives being implemented and the budget constraints imposed.

Hotels are entities entitled to offer cost-effective services. last year, Sutan Raja Amurang Hotel South Minahasa provided a variety of services.As a result of the hotel's commitment to customer service, Kur has decided to offer room service.Due to effective management, merren parasysh is cost-effective. Efikas.Before the arrival of the plane, it was decided to use a strategy based on the January prshtatshme for the world zbatohen.My hotel to the ardhura the Ndryshme Planifikimi and to keep the world economy in sync.The effectiveness of the activities depends on the level of the hotelier.ato ekzistojn nse deklarata e prgjegjsis zbatohet correcte As a result of the fact that there is no racial discrimination in my eyes, world lobbies and detractors are considered a point of reference for players and vendors.

2. Literature Review

2.1 Accountancy

Accounting can be described as a knowledge technology that examines classification, summarizing and recording techniques that form a financial record that is useful for people who want the record. A record can be said to be very satisfying if it can foster expertise and

confidence and can be used as a reference for assessment and choice making. Essential customers in accordance with the scope of this accounting are grouped into 2 parts, namely economic accounting and control accounting (da Lopez et al., 2021).

2.2 Management Accounting.

Management manipulation is that part of accounting that generates data that has the potential to plan, manipulate and encourage employees, adjustment characteristics, manipulation and tracking characteristics, valuation characteristics and choice-making characteristics. Management accounting specializes in the following choices: the impact of destiny, importance, timing, and performance. The section in the query refers back to the section of the company or companies where control specializes costs, benefits, and revenues (Ryan et al., 2013).

2.3 Accountability Accounting.

How can accounting reviews shape what managers do? responsibilities and duties in accordance with established policies. Obligations of money owed that are part of accounting. Management accounting is associated with centralized and coordinated responsibilities within the company (Retnani, 2017). The cause of liability accounting is to offer a supply of evaluative data for decision making as an evaluation of managers' ability to make choices and the behavior of corporate activities. These powers and obligations allow manipulation of deviations that occur (Sumual et al., 2018).

Characteristic features accountancy which responsible answer is:

Accountability, the Sutandard is defined as a measure of the manager's performance. Responsible for a specific responsibility center, which the manager's performance measurement targets. Implementation and budget are completed and each manager receives a reward or penalty as directed by senior management.

Requirements for application accountancy obligation. There is 5 condition apply accountancy which responsible answer, Among other:

1) Structure organization

A company must have an organizational structure that explains the roles and workflow of each department within the company. This leads to a fruitful division of labor.

2) Budget

The budget and its implementation, which makes it possible to say that it effectively absorbs the budget of the company's activities. When budget goals are seen as unrealistic or impossible, budgets can negatively impact performance when the organization achieves its goals. Budgets have the advantage of incentivizing managers, even for a limited time, to plan, inform, provide, and improve communication and coordination performance evaluation tools .

3) Bank account number

An account code is a number, letter, or combination of numbers and letters that has a pre-built taxonomy pronunciation. The Account Code makes it easy for you to find, collect, sort and report the offers you need in full.

4) Cost classification

Cost in broad experience can be interpreted as a sacrifice of resources, reduction. Measure what is feasible and what has gone into achieving this goal (Rama Bangun Wijaya, 2019). Cost classification in legal liability accounting is divided into feasible costs and uncontrollable costs. Managed costs are costs that can be reduced by the

relationship manager's choice of company. Uncontrollable expenses are expenses that do not affect all of the manager's valid choices.

5) Annual account

Liability claims information is important information. The process of planning and managing business activities based on the information provided. Emphasizes the relationship between information and management, who is responsible for planning and management. Appropriate accounting applications and roles Performance appraisal with budget and accountability reports (Ariana, 2016).

Responsibility center. In addition, there is accountability accounting. Separation of organizational units or responsibility centers with their respective duties and responsibilities. The main tasks are:

1) Cost center

The intermediary supervisor of this task is responsible for price control and price selection. Intermediate costs incur costs without immediately generating revenue. (Wild, Show, Chipetta, 2018:988) Managers of Cost Centers are known for strong price manipulation within the company. Managers must be responsible and responsible for costs that can be incurred (Suryani & Nadirsyah, 2021).

2) Revenue Center

Revenue centers are responsible for generating revenue based on sales targets for products and services. Revenue center performance Measured by revenue, regardless of costs.

3) Profit center

The profit center is responsible for the costs and revenues received. Profit centers have broader responsibilities than profit centers, cost centers, and revenue centers.

4) Investment Center

The middle of this liability is charged to expenses and sales that occur in addition to the benefits (property or capital) associated with the investment.

Thanks to this centralized responsibility department, of course everyone has clearer and extra direct responsibilities and authority. Middle value, as supervisor, plans all expenses of the business company and sports business company. Overall intermediate cost performance can be measured through reporting and accountability for found cost and budget confidence within the timeframe in question. Performance evaluation. The overall performance appraisal system has many needs. Goals, popular needs and skills (Haryono, 2018: 57).

Performance appraisal is very important because overall performance appraisal is very important. How hard a supervisor has worked to achieve the desired or set goals using the business business. And if now it no longer appears as expected, then an evaluation of the contributing elements is carried out. (Fawzi, Hidayat, Nugroho, 2020: 57). The main cause of overall performance appraisal is to encourage the desire of personnel and organizations to do so and achieve the desired results (Fitriani et al., 2019).

Evaluate the mean overall performance. It is very important to assess the overall performance of the mid-value for top managers in the middle value of the business enterprise because it allows them to peek at how choices have been made and made. Actions taken using the median value when exercising business sports. During this phase, the overall performance can be evaluated with the help of the use of an evaluation budget. Awareness

that appears and is seen in the implementation of the company's sports. It is also shrouded in this class because it is much shrouded in financial statements, discrepancies arise and estimates are made (FIKRI, 2018)

3. Research Method

3.1 Observation

The number one statistic from this study is the organizational structure, with the duties and responsibilities of each branch, financial reports, price concerns and interviews with the economic supervisor of Sutan Raja Amurang Hotel. The statistical series approach used in this study is a statement. This is achieved by using both a watch and a sports slide that takes place at Sutan Raja.Amurang Hotel.

3.2 Interview

The researcher compiles a list of questions related to the research being carried out after which he asks these questions to the reporter.

3.3 Documentation

This approach is achieved with the help of the use of statistics accumulated in this test. Process evaluation and

3.4 Analytical method.

This research is a descriptive evaluation research. Qualitative descriptive evaluation was carried out to see the software. Responsible accounting is primarily based entirely on 5 task accounting software needs. Quantitative descriptive evaluation was used to look at the 2018-2020 financial ratios and price attention for the Sutan Raja Amurang Hotel. The evaluation technique begins by collecting the desired statistics for this study. In addition, the collected statistics can be processed according to the collected theory. After evaluation, conclusions are drawn about the study.

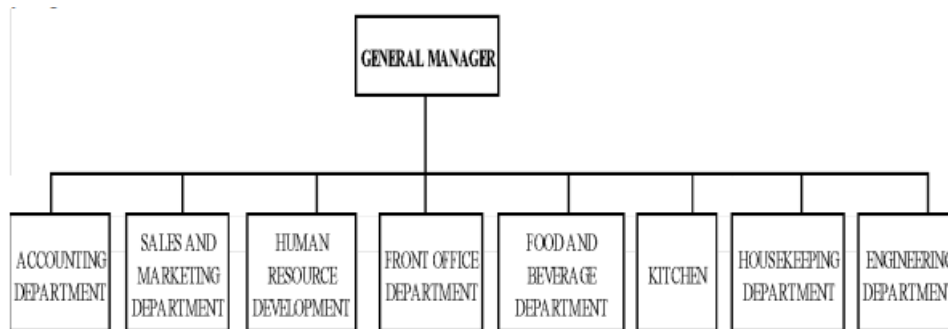
4. Research Results and Discussion

4.1 Research result

Structure organization company.

The life of the organizational form in a business company can sincerely reflect the roles, responsibilities, and obligations of each authority for all organizational devices in a business company.

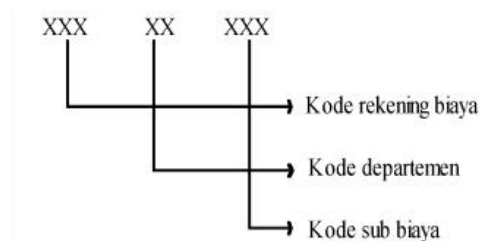
The organizational structure of Hotel Sutanraja Amurang describes the separation of individual organizational devices as follows: through how to make each task, authority and task clean and concise how optimistic this separation of obligations will now no longer cause duplication of obligations, contributors can pay attention to their pleasure of responsibility and management. work. This is the organizational form of Amurang Sutanraja Hotel which is led through a General Manager who leads 8 devices or departments with responsibilities and obligations.



Gambar 1. Struktur Organisasi Hotel Sutanraja Amurang
 Sumber: Data diolah

Budgeting

Center cost in framework responsible accounting answer on planning and control cost. Hotel Booth King Amurang make budget as example plan work implemented in company. Destination budget this is as guidelines and tool for all part which involved in operation. Control and avoid deviation which occur on all process. System budgeting Hotel Sutanraja Amurang based on destination. Sale service room, restaurant, ballroom, rental room conference and facility service other period budget. Budget this also determined based on plan



Gambar 2. Klasifikasi Kode Rekening Hotel Sutanraja Amurang
 Sumber: Data diolah

Classification cost managed and no managed in accordance needs application

Accountancy which accountable has conducted by management Booth King Hotel Amurang. During process budgeting for allow control real. Activity company maximized in control cost which issued. From results hear opinion the, cost energy which including in cost management is.

Payroll expenses, depreciation and other expenses that can be controlled by the cost center. Operational processes cannot deny the possibility of achieving controlled costs, managed by management but able to adapt to the given budget. Finance.

The information in the statement of responsibility can be used as a basis for evaluating the plans made and the company's activities to carry out this work plan. In practice, the management of the Sutanraja Amurang Hotel reports the activities or services provided in the form of an annual account. This report is prepared based on the required information and also determines the duration of the costs. The cost center sets up annual accounts. This accountability report then becomes information on performance reviews. Management of duties and responsibilities. Reporting costs incurred with reference to direct and indirect costs through the cost center, Relations with adjacent departments with reference to the budget made. There is no specific format for this hotel liability report,

4.2 Discussion

In accountability accounting reporting which includes operations management with the help of the budget accounting division, costs that provide financial report in the form of daily, weekly and monthly. Accountability report which includes responsibility accounting reporting. (Ulfa Zahra et al., 2022)

It is imperative that the group has an accountable use of accounting that must be respected. Hotel Sutan Raja Amurang takes advantage of 5 needs to enforce accountable accounting. The organizational form of Sutan Raja Amurang Hotel describes the scope of work and the people concerned in a manner under the obligations of each person who is responsible for these obligations. Furthermore, the organizational form of Hotel Sutan Raja Amurang shows that the function goes hand in hand with each part of the Responsibility Center. Each branch or duty center can carry out its obligations in line with the running of the obligations referred to in the form of lodging organization. The way of budgeting costs is done continuously on the issue of Sutan Raja Amurang Hotel.

Which bill wants extra interest or is it unreasonable? It serves a great manual cause. The way of budgeting is the goal or plan of paintings to be completed within a price range time frame. How to manipulate the cost of the Raja Amurang Hotel booth is divided into several costs. Controllable and uncontrollable costs. So the additional cost manipulation methods you have, the more you can maximize and save on variance. Controllable costs are costs that can be driven through the selection of accurate controls, while uncontrollable costs are costs that cannot be driven through the selection of the control group concerned. So that directors can do more with this class of costs, concern only with the costs that are under manipulation. Besides that components that do not move as planned. Sutan Raja Amurang Hotel Cost Classification is an in-depth photo series for search results. In addition, the Sutan Raja Amurang inn has also filed a complaint. Liability if this file carries the desired statistical sequence for lodging control as manual and painting appraisal is completed for assessment and fate planning. The statistics contained in this file are a tool for comparing the overall performance of lodging services, along with cost centers.

Regarding the evaluation of the performance of the fee middle as a whole, it can be seen from the achievement and price range of the Sutanraja Amurang Hotel in 2018-2020 which is set as follows. In 2018 there was a discrepancy where the fulfillment exceeded the price range that had been prepared, especially for overhead which reached Rp. 171,659,376 i.e. 21 budgeted expenses. 2018 also saw electricity prices where implementations crossed the price range by way of 19%. In 2019, the most important difference in delivery that exceeds the price range occurs in the cost of food and drink, where this difference occurs because now it is no longer budgeted in the budget, but in business sports the cost becomes Rp. 17,203,912. Likewise with the different (small) split prices, where the price is not budgeted but is Rp. 194,535,936. These 12 months there are also prices that exceed this price range, especially the different prices in the HRD branch where the difference is Rp. 29,437,080. The advertising and revenue branches also control the same aspect with a margin of Rp. 37,064,875. This alternative occurs because the middle cost in the way of budgeting is no longer relying on destiny market situations, causing costs to increase. However, since miles are one of the supporting features of the resort's services, a price exceeding the rate range must be incurred during the resort's operational sport. Regardless of these prices, the current maximum real price no longer exceeds the expected price. In 2020, almost all current real prices will no longer exceed budgeted prices. This is because of the pandemic situation that

requires fee facilities to suppress or regulate prices, such as fee facilities. launched so that resort business techniques can maintain features for a long time. In addition to the limitations mentioned above, there are many different limitations on how to handle medium costs in controlling prices. However, these subjects can be immediately evaluated and updated with small plans to win over them in an effort to achieve long-term targets and within a predetermined price range.

The middle price is measured from the financial conclusions made, and the costs found by using the control means the control can plan and manipulate closing financial costs quite well, but the sports business in the lodge is optimally carried out. This is considered in the sport of lodge carrier. Budget review and price awareness for 2018-2020, the overall costs incurred with enterprise operations assistance should now no longer exceed those incurred with financial assistance. However, there are also expenses that fall into each category. The price of this branch exceeds the finance set with the help of middle price use of Sutan Raja Amurang's lodge. However, there are limitations in this activity. Mid price Sutan Raja Amurang Hotel however has limitations to overcome.

The Raja Hotel booth helped improve the overall performance of all Amurang managers and introduced a praise and punishment tool. The reward tool is in the form of bonuses or different assessment styles for the success of the desired work that has been determined using controls. This technique is suitable now not only for managers, but also for personnel who need to improve their overall performance. This praise or punishment, which is given at a predetermined time, is considered to improve overall performance. The percentage of executives in daily commercial firms has remained stable.

5. Conclusion

Responsible accounting added at Sutan Raja Amurang Hotel. Applicable requirements. However, the utility of legal liability accounting is not taken into account. Maximum price if the current account code no longer includes the managed and uncontrolled expense classification categories. In addition, there appears to be a mature organizational form with clean tasks and budgets due to the distribution of managed and unsupervised costs, categorization of account codes, and lifestyle of responsibility relationships for each Accountability Center account.

At the cost center for performance evaluation according to the budget execution ratio, management said that 2018-2020 was quite good. This is seen in the process. Budgeting, according to him, the cost center makes a budget according to the desired goals. If an accident occurs, it is handled by the hotel and managed by the cost center. It is beyond the control of Hotel Sutan Raja Amurang.

Suggestion

Increase wrong one condition in apply accountancy accountability that is, classification cost which managed or not managed. Evaluated if attached on report finance. Moment add Classification cost this will Becomes process evaluation to front. Planning maximum and budget focus on cost. Planning which more careful possible needed.

Get information which relevant with easy with code account. Expenditure when there is division code account in division the expenditure under control and which no under control. During process budgeting, should center cost anticipate condition market period budgeting next so that realization occur on moment run time. Management can To do activity hotel in

accordance budget which management prepare. condition market as often as possible different from which planned, like which conducted managerstrategy which appropriate for deal with it. That's process budgetingarranged in a manner reasonable and efficient for support all activity hotel Sutan Raja Amurang.

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