

**THE ROLE OF RESPONSIBILITY ACCOUNTING IN EVALUATING  
THE PERFORMANCE OF COST CENTER  
(CASE STUDY IN PT. BANK MEGA TBK, PALEMBANG)**



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*Purposed as one of requirements to obtain a degree in economics*

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**COMPERHENSIVE EXAM APPROVAL LETTER**

**The Role of Responsibility Accounting in Evaluating the Performance  
of Cost Center (Case Study in PT. Bank Mega Tbk, Palembang)**

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There is only one thing that makes a dream  
impossible to achieve : the fear of failure.

~Paulo Coelho~

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## **PREFACE**

Praise and gratitude of the researcher prayed upon the presence of Allah SWT because of the Favor, Grace, Hidayah of Him, researcher is able to handle this script. Sholawat and greetings of the researcher are blessed to the Prophet Muhammad, his family, his Companions, and his followers to the end of the age, Aamiin. This study entitled The Role of Responsibility Accounting in Evaluating the Performance of Cost Center (Case Study in PT. Bank Mega Tbk, Palembang). This study aims to investigate about the role of Responsibility Accounting in Evaluating the Performance of Cost Center in PT. Bank Mega Tbk, Palembang.

Researcher hopes this script could be beneficial to responsibility accounting, banking entities, specifically PT. Bank Mega Tbk in Palembang, as suggestion and reference in the future.

Researcher,

Sindi Selvia Oktariani

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Finally I give my highest gratitude to all of parties that I can't mention one by one. I do realize that this thesis is far from perfect, but regarding to all flaw I hope this thesis will be useful for society especially academic environment in Sriwijaya University.

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## ABSTRACT

### **The Role of Responsibility Accounting in Evaluating the Performance of Cost Center (Case Study in PT. Bank Mega Tbk, Palembang)**

*By:*

**Sindi Selvia Oktariani ;  
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Abukosim, S.E., M.M., Ak.**

This study aims to understanding the role of responsibility accounting in evaluating the performance of cost center (case study in PT. Bank Mega Tbk, Palembang) about the implementation of responsibility accounting in banking, especially on cost center. PT. Bank Mega Tbk is private bank that doing business in commercial banks, which provide service of collecting fund from people in the form of savings accounts, time deposits, certificates of deposit, and savings, give credits, issuing owes, and so on. In the context of evaluation of the performance of meanwhile the housing complex manager especially to the cost center, the author of this paper, see that the amount of responsibility accounting information reports is prevalent in efforts which is needed. Based on this research, researcher will collecting, preparing, and analyzing data in form of manager performance reports, so it will show a detailed description about the role of responsibility accounting in evaluating the performance of cost center in PT. Bank Mega Tbk, Palembang.

*Keywords : Accounting Responsibility, Responsibility Center, Cost Center*

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## ABSTRAK

### Peranan Akuntansi Pertanggungjawaban dalam Mengevaluasi Kinerja pada Pusat Biaya (Studi Kasus di PT. Bank Mega Tbk, Palembang)

Oleh:

Sindi Selvia Oktariani ;

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Penelitian ini bertujuan untuk memahami peranan akuntansi pertanggungjawaban dalam mengevaluasi kinerja pada pusat biaya (studi kasus di PT. Bank Mega Tbk, Palembang) mengenai penerapan dari akuntansi pertanggungjawaban di bank, terutama pusat biaya. PT. Bank Mega Tbk adalah bank swasta yang menjalankan bisnisnya sebagai bank niaga, yang menyediakan pelayanan untuk mengumpulkan saham dari nasabah dalam bentuk tabungan, deposito berjangka, surat deposito, kredit, surat hutang, dan lain-lain. Dalam konteks evaluasi kinerja dari manajer pusat pertanggungjawaban terutama pusat biaya, penulis, menyimpulkan bahwa jumlah dari laporan informasi akuntansi pertanggungjawaban rata-rata menunjukkan upaya yang diperlukan. Berdasarkan penelitian ini, peneliti akan mengumpulkan, menyalapkan, dan menganalisis data dalam bentuk laporan kinerja manajer, sehingga akan menunjukkan penjelasan rinci mengenai peranan akuntansi pertanggungjawaban dalam mengevaluasi kinerja pada pusat biaya di PT. Bank Mega Tbk, Palembang.

*Kata Kunci : Akuntansi Pertanggungjawaban, Pusat Pertanggungjawaban,  
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# CHAPTER I

## INTRODUCTION

### **1.1 Research Background**

Planning and controlling is one of the indicators required by the management to decision making. Therefore every business activities need of planning and controlling good to achieve the purpose of the company. Planning and controlling is information can be instrumental performance evaluation of an enterprise. Accounting management provide information on the determination of planning the cost of the future for the purpose financial is intended and the information about the outcome of the actual cost than the cost is budgeted. Atkinson (2007:6) stated that accounting management informed internal decision made by employees and managers, serves give feedback and control of the performance of operations.

One of the ways to see its function for planning and their controlling of capable of being walked in accordance with the expectation for by taking into account in connection with the management control system. In connection with the management control system is also expected it should be supported by the good organization structure. An organization structure that started as manifested in the form of the cost center structure of responsibility centers. The responsibility center reports on the is units an organization that started as the bank was led by who is in charge of manager on the activities of the responsibility center reports.

Accounting responsibility is not the new ways to control cost of the company, either production cost or another cost. Responsibility accounting defined as a process which describe by activities such as collecting, calculating, saving, analyzing, reporting, and processing information, stated by Hansen and Mowen which translated by Deny A. Kwary (2009:4). In the development of accounting responsibility divided into three stages, such as traditional accounting, accounting based activity, and accounting based standard cost. There have function to keeping cost efficiency, managing expenses cost appropriate with planning, and using in measure job performance of each responsibility center.

Company during generally have aims to be reached, in the form of maximum profit, survival, growth of the company and created welfare community members. Environmental influences and development of a company increasingly complex caused duty management the top in achieving its objectives company gets difficult and complex also. To overcome these issues so companies should get of the required information for the purpose of decision-making.

The role of accounting is needed especially to obtain the information. The role of manager is necessary to actualize the role of accounting as a monitoring the accountancy system known as accountability. Information accounting accountability is a system developed in such a way in conformity with nature and activities with a view to company each unit organization can be responsible for the results of the unit under control. According to this system, unit in the structure divided into responsibility centers, it forms the responsibility center of the hierarchy in the structure.

The assess performance can be defined as an assessment periodically the effectiveness of operational an organization, company, and employees according to the target, standard, and criteria which determined first. Responsibility accounting is a system that measures various the results by any responsibility center, according to of the required information by managers to operate responsibility centers as part of control system management (Hansen and Mowen, 2009:560). Responsibility centers are a part in an organization that has control of the cost, profit, investment, and revenue. Responsibility center is comprised of four types of centers, namely cost center, revenue center, profit center, and investment center (Hansen dan Mowen, 2009:560).

PT. Bank Mega Tbk is private bank that doing business in commercial banks, which provide service of collecting fund from people in the form of savings accounts, time deposits, certificates of deposit, and savings, give credits, issuing owes, and so on. PT. Bank Mega Tbk have mission to realize good relationship that integrated with customers through excellent financial services and the best organizational performance ability, also to increase the value for stakeholders in Palembang.

In the context of evaluation of the performance of meanwhile the housing complex manager especially to the cost center, the author of this paper, see that the amount of responsibility accounting information reports is prevalent in efforts which is needed. But at the same time, to yield responsibility accounting information reports on the good manners and morals. There is a need for the role and the implementation should be made of the responsibility accounting reports in

PT. Bank Mega, Tbk. Based on the background here, so writers interested in taking part to write the script in title **“The Role of Responsibility Accounting in Evaluating the Performance of Cost Center (Case Study in PT. Bank Mega Tbk, Palembang)”**

### **1.2 Research Problem**

Based on followed background, so problems in this research is how the role of responsibility accounting in evaluating the performance of cost center in PT. Bank Mega Tbk, Palembang.

### **1.3 Purpose of Research**

Purpose of this research is to know the role of responsibility accounting in evaluating the performance of cost center in PT. Bank Mega Tbk, Palembang.

### **1.4 Research Contribution**

Based on followed functions of research, so advantages of this research divided into two kinds, such as :

#### **2.1 Theory**

- a. The result of this research is expected to provide a valuable contribution in the development concept, especially in regard to the accounting responsibility.
- b. The result of this research can be used as a reference for the research activities which relevant with this research.



## 2.2 Practice

- a. Give information and input information about the role of responsibility accounting in evaluating the performance of the cost center.
- b. Give contribution in knowledge and information to companies, students, and also other parties related to accounting responsibility.

## **1.5 Research Methodology**

### **1.5.1 The Scope of Research**

Objectivity of this research is PT. Bank Mega Tbk, Palembang, South Sumatra. In PT. Bank Mega Tbk, manager of central cost take responsibilities to arrange costing plans and spending which happen in their following departments, related to that statement researcher interest to know how the role of responsibility accounting in evaluating the performance of cost center in PT. Bank Mega Tbk, Palembang.

### **1.5.2 Research Design**

The research is qualitative. According to Herdiansyah (2012), the qualitative study is a scientific research aimed at to understand a phenomenon in a social context naturally with the process interaction deep communication between researchers to the study. The study is done by using the method case study. Study case was a research qualitative trying to find meaning, investigate the process and

gaining insight and a deep understanding of an individual, a group or the situation (Emzir, 2012).

### **1.5.3 Types and Sources of Data**

Require data relating to the problems faced by. Kuncoro (2011), defines as a population data the required information for a decision making.

#### **1.5.3.1 Types of Data**

Analysis and discussion exercised toward problems in this research using data qualitative. Types of data on to research are :

##### **1. Qualitative Data**

Qualitative data is data not in the form of numbers (Firdaus, 2012).

Qualitative data in the form of the data which is the discussion and explanation in an object research namely PT Bank Mega Tbk, Palembang, for example, the data about the image the common company.

##### **2. Quantitative Data**

Quantitative data is shaped numbers (Firdaus, 2012), for example, the data in the form of financial reports.

#### **1.5.3.2 Sources of Data**

Source of data in this research is secondary data, namely data which take from PT Bank Mega Tbk, Palembang. Based on the sources, data in this research, such as :

## **1. Primarily Data**

In the form of subject obtained directly from interviews in PT. Bank Mega Tbk, Palembang.

## **2. Secondary Data**

In the form of internal obtained from the object researched even as the structure of the organization and performance at PT. Bank Mega Tbk, Palembang and data from text books concerned with the title research and journal by previous research.

### **1.5.4 Data Collecting Method**

According to Sugiyono (2013:2), data collecting method is the most strategic ways in researches, because main goal in researches is collecting data. There data collecting method which used in this research :

#### **1.5.4.1 Interview Method**

According to Esterberg in Sugiyono (2013:231), interview is the meeting of two persons in order to exchange information and idea through question and answer, so that it can be constructed meaning in a particular topic.

#### **1.5.4.2 Observation Method**

Sutrisno Hadi in Sugiyono (2013:145) stated that, a process that is composed in a variety of biological and psychological. Two of the most important processes are observation and recollection.

#### **1.5.4.3 Documentation Method**

According to Sugiyono (2013:240), document is the record of the events that have already passed. Document that shaped the writing are the daily record, history of life, story, biography, regulations, policies, and so on. Document that shaped the pictures are photo, life image, sketch, and so on. Document that shaped the work, for example works of art can be in the form of image, film, and others. The study of documents is a complement of the use observation and interview methods in qualitative research.

#### **1.5.5 Analysis Method**

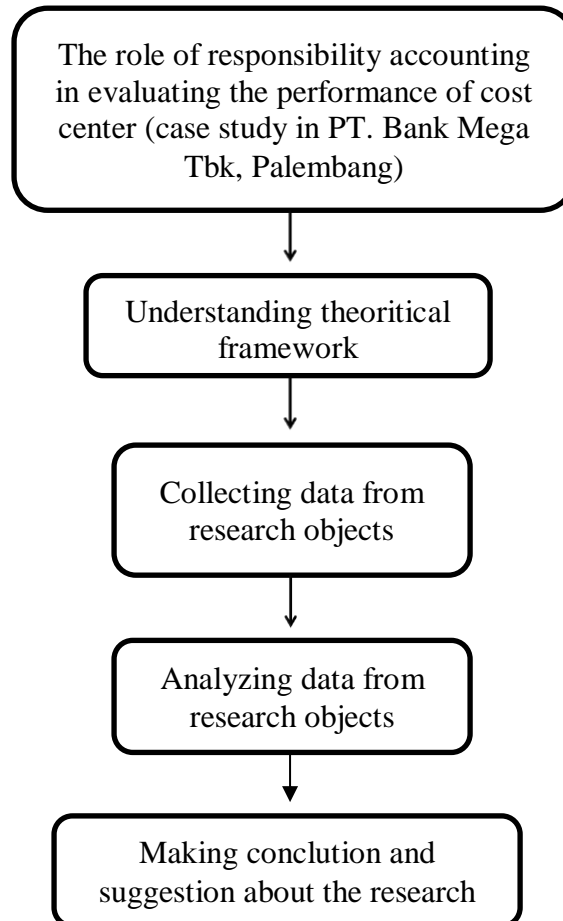
Data analysis is the process of systematically searching and compiling the data obtained from interview, fill notes, and other materials, so it is easy to understand, and its findings can inform other people (Bogdan in Sugiyono, 2013:244). Data analysis method used in this research approach is qualitative descriptive analysis that is the method which the data was collected, compiled, interpreted, and analyzed in order to provide information for solving problems encountered. Based on this research, researcher will collecting, preparing, and analyzing data in form of manager performance reports, so it will show a detailed description about the implementation of responsibility accounting in evaluating the performance of cost center in PT. Bank Mega Tbk, Palembang.

## 1.6 Theoretical Framework

The theoretical framework of this research as following :

**Picture 1**

### Theoretical Framework



Sources : Processing by many sources

## **1.7 Writing Systematics**

This script consists of five chapters, each chapter arranged systematically.

Thus, illustration relationship in each chapter :

### **CHAPTER I : INTRODUCTION**

This chapter explained background, problem formulation, purpose of study, research contribution, and writing systematics which is script writing framework as a whole.

### **CHAPTER II : LITERATURE REVIEW**

This chapter explains about theories and references that relevant with the topic. Moreover, those will be used to support in writing process of this research.

### **CHAPTER III : GENERAL OVERVIEW OF RESEARCH**

This chapter explains about general description of object of research such as history, business activities, company's strategy and organization structure of PT. Bank Mega Tbk, Palembang.

### **CHAPTER IV : RESULT AND DISCUSSION**

This chapter explains about the role of responsibility accounting in evaluating the performance of cost center in PT. Bank Mega Tbk, Palembang.

### **CHAPTER V : CONCLUSION AND SUGGESTIONS**

This chapter make conclusion about this research, explains about suggestion for further research and also about the implementation of responsibility accounting in evaluating the performance of cost center in PT. Bank Mega Tbk, Palembang, and describe about weakness of this research.

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