

**EFFECT OF IMPLEMENTING RESPONSIBILITY  
ACCOUNTING ON MANAGERIAL PERFORMANCE WITH  
MOTIVATION AS AN INTERVENING VARIABLE IN PT.  
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\*Email: [baihaqiammy@umsu.ac.id](mailto:baihaqiammy@umsu.ac.id)**ABSTRACT**

This research aims to determine the effect of implementing responsibility accounting on managerial performance with motivation as an intervening variable at PT. Beware of the Eriasafa Dynasty. This research is quantitative research. The population in this research is all employees. The sampling technique in this research is the Nonprobability Sampling Technique using saturated sampling. The sample in this study was 32 respondents. The data collection technique in this research was carried out by distributing questionnaires to research respondents. The data analysis method used in this research is structural equation modeling (SEM), especially Partial Least Square (PLS-SEM). The results of this research are as follows: Partially, Responsibility Accounting has a significant effect on Managerial Performance. Partially, Responsibility Accounting has a significant effect on motivation. Partially, motivation has no significant effect on Managerial Performance. Simultaneously Responsible Accounting has no significant effect on Managerial Performance with Motivation as an Intervening variable.

**Keywords: Managerial Performance, Motivation, Responsibility Accounting****INTRODUCTION**

Every company will carry out its business activities to achieve company goals in obtaining maximum profits and achieving company goals. Company goals are quantitative targets and achieving these targets is a measure of the success of the company's performance. Company goals are very important so the formulation of the company's vision and mission must be taken seriously. Managerial performance is an important thing in management as a whole, this is because good managerial performance can be a measure of management's success in achieving its goals. To find out whether managerial performance is good or not, the company carries out an assessment for each individual manager (Badri, 2020). At PT. The Eriasafa Dynasty is alert to a decline in managerial performance due to the higher number of expenses compared to the amount of income received by the company. A company is said to be good if the company is able to cover expenses with income, thereby reducing costs, thereby increasing company profits (Fitriyani, 2019). Where in 2020 total income was IDR 211,037,300 and expenses were IDR 422,833,636. Meanwhile, in 2021 total income will be IDR 82,737,499 and expenses will be IDR 197,404,870. In 2022 total

income will be IDR 52,058,070 and expenses will be IDR 197,404,870. A decrease or increase in income and expenses greatly affects the managerial performance of a company. (Weruin et al., 2022). This problem is related to managerial performance, to improve managerial performance it can be influenced by responsibility accounting because the better the implementation of responsibility accounting, the better the manager's performance in completing his duties. In this case, the application of responsibility accounting provides clear roles and responsibilities for managers in the budget, so that through this it will make it easier to measure manager performance. The better the implementation of responsibility accounting in a company, the greater the motivation of managers to work, which will ultimately make their managerial performance better. (Kinasih, 2013).

Responsibility accounting is how an employee can be responsible for the work he does. Responsibility accounting requires each manager to participate in preparing his segment's financial plans and providing timely performance reports that compare actual results with those planned. (Hikmah Johan & Syofyan, 2019). According to (Badri, 2020) Managerial performance is important in management as a whole. Good managerial performance can be a measure of management's success in achieving its goals. Managerial performance can also be an added value in achieving improvements that can be achieved in management. Managerial performance is based on the functions of management functions in classical management theory: planning, coordination, evaluation, staffing, negotiation, investigation, representation, and supervision (Ammy, 2018). Motivation is something that can foster enthusiasm in achieving goals. Motivation is the giving of motives, the generation of motives, or things that give rise to encouragement or circumstances that give rise to encouragement. Motivation can also be interpreted as factors that encourage people to act in a certain way (Priyatno, 2022). Motivation is the force that drives an individual's activities (Rialdy et al., 2022).

## **METHOD**

The method in this research is a quantitative method with a descriptive approach. According to (Herni Pujiati, 2022), the quantitative method with a descriptive approach is research using data in the form of numbers analyzed using statistics with the aim of testing hypotheses that have been determined and then using a descriptive approach with the aim of describing the research object or research results. The population in this research is all employees at PT. Beware of the Eriasafa Dynasty. To determine the sampling technique in this research is the Nonprobability Sampling Technique. The non-probability sampling technique used in this research uses saturated sampling, namely a sampling technique when all members of the population are used as samples. (Sari, 2019) The samples used in this research were 32 samples.

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### RESULTS

#### Convergent validity

**Table 1 Outer Loading Results Data**

	Responsibility Accounting	Managerial Performance	Motivation
X1	0.733		
X2	0.815		
X3	0.846		
X4	0.852		
X5	0.802		
X6	0.818		
X7	0.714		
X8	0.721		
X9	0.815		
X_10	0.769		
X_11	0.864		
X_12	0.702		
X_13	0.703		
X_14	0.725		
Y_1		0.774	
Y_2		0.767	
Y_3		0.811	
Y_4		0.715	
Y_5		0.753	
Y_6		0.787	
Y_7		0.754	
Z_1			0.720
Z_2			0.752
Z_3			0.783
Z_4			0.706
Z_5			0.719
Z_6			0.753
Z_7			0.739
Z_8			0.731

**Source: Data processed by SmartPLS 3, 2024**

Based on the table above, it can be seen that the results of several indicators meet the requirements for a significance value of 7% and the indicators have factor loading values above 0.7. Thus, the construct is said to be valid and has met the validity requirements

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**Table 2 AVE (Average Variance Extracted)**

Variable	AVE (Average Variance Extracted)
Responsibility Accounting	0.607
Accountability Accounting* <i>Motivation</i>	1.000
Managerial Performance	0.587
Motivation	0.545

Source: Data processed by SmartPLS 3, 2024

Average Variance Extracted (AVE) is the value used in convergent validity testing because the value is obtained from the results of convergent validity. In this research, the expected AVE value is  $> 0.5$ , and so if we look at the latent variable constructs, all constructs have values above 0.5 (or greater than 0.5), according to (P Panca et al., 2017).

### Discriminant Validity

**Table 3 Data from Cross Loading Results**

	Responsibility Accounting	Responsibility Accounting* <i>Motivation</i>	Managerial Performance	Motivation
X*Z	-0.251	1.000	-0.193	-0.257
X1	0.733	-0.083	0.604	0.202
X2	0.815	-0.218	0.596	0.304
X3	0.846	-0.369	0.599	0.291
X4	0.852	-0.257	0.634	0.387
X5	0.802	-0.309	0.626	0.263
X6	0.818	-0.159	0.697	0.322
X7	0.714	0.077	0.608	0.007
X8	0.721	-0.172	0.562	0.354
X9	0.815	-0.380	0.543	0.228
X_10	0.769	-0.242	0.608	0.464
X_11	0.864	-0.291	0.684	0.346
X_12	0.702	0.110	0.530	0.327
X_13	0.703	-0.288	0.721	0.509
X_14	0.725	-0.061	0.695	0.271
Y_1	0.678	-0.089	0.774	0.375
Y_2	0.608	-0.207	0.767	0.504
Y_3	0.708	-0.157	0.811	0.285
Y_4	0.497	-0.168	0.715	0.535
Y_5	0.608	-0.276	0.753	0.297
Y_6	0.635	-0.103	0.787	0.466
Y_7	0.567	-0.038	0.754	0.264

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Z_1	0.294	-0.250	0.298	0.720
Z_2	0.158	-0.249	0.281	0.752
Z_3	0.312	-0.476	0.484	0.783
Z_4	0.365	0.057	0.437	0.706
Z_5	0.284	-0.215	0.445	0.719
Z_6	0.400	0.024	0.355	0.753
Z_7	0.247	-0.090	0.245	0.739
Z_8	0.248	-0.346	0.332	0.731

Source: Data processed by SmartPLS 3, 2024

The measurement model is assessed based on cross loading measurements with the construct. If the correlation of the construct with each indicator is greater than the size of the other constructs, then the latent construct predicts the indicator better than the other constructs (Irwan & Adam, 2015).

### Composite Reliability

Table 4 Data from Cronbach Alpha and Composite Reliability Results

Variable	Chronbach Alpha	Composite Reliability
Responsibility Accounting	0.950	0.956
Accountability Accounting* Motivation	1.000	1.000
Managerial Performance	0.883	0.909
Motivation	0.882	0.905

Source: Data processed by SmartPLS 3, 2024

Based on the PLS method, the reliability of the reflexive indicators in this study is determined from the composite reliability and Cronbach's alpha values for each block of first order indicators in the reflective construct. Rule of thumb, the alpha or composite reliability value must be greater than 0.7, although a value of 0.6 is still acceptable (Alfidella et al., 2015).

### Coefficient of Determination Test / R Square ( $R^2$ )

The coefficient of determination value is between 0 and 1. If the coefficient of determination value is small or below or equal to 0.500 ( $R^2 \leq 0.500$ ), it means that the ability of the independent variables to explain variations in the dependent variable is very limited. Meanwhile, if the coefficient of determination value is greater than 0.500 ( $R^2 > 0.500$ ), it means that the ability of the independent variables provides almost all the information needed to predict variations in the dependent variable (Alfidella et al., 2015).

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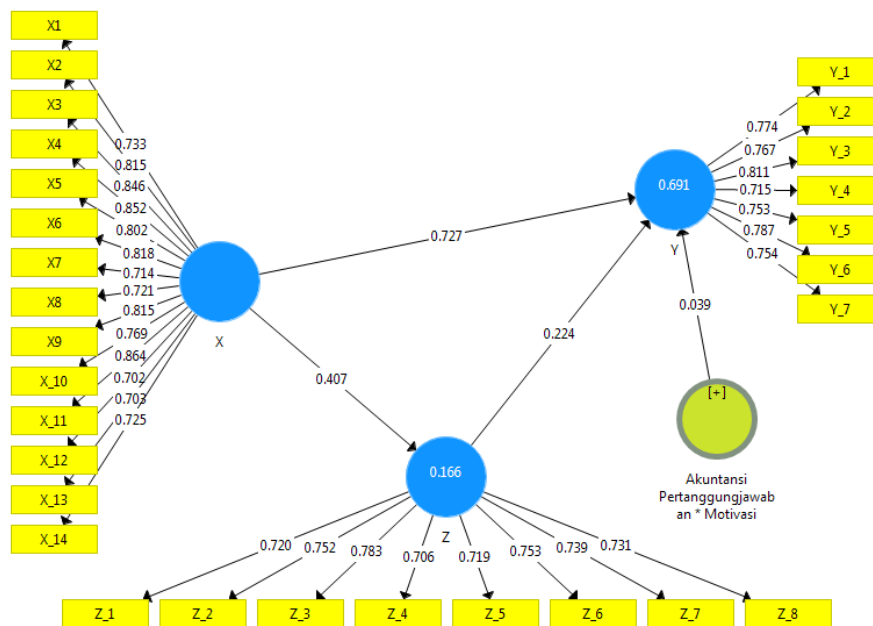
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**Table 5 R-Square Value**

Variable	R Square
Managerial Performance	0,691
Motivation	0,166

Source: Data processed by SmartPLS 3, 2024



**Figure 1 Algorithm Structure Model**

### Hypothesis Test

**Table 6 Hypothesis Testing Results Data**

Path	Original Sample	T Statistics	P-Value	Hypothesis
Responsibility Accounting → Managerial Performance	0.727	3.795	0.000	Diterima
Responsibility Accounting → Motivation	0.407	2.400	0.017	Diterima
Motivation → Managerial Performance	0.224	1.368	0.175	Ditolak
Responsibility Accounting* Motivation → Managerial Performance	0.039	0.165	0.869	Ditolak

Source: Data processed by SmartPLS 3, 2024

Based on the table above, the following hypothesis can be concluded: Testing Hypothesis H1 (It is suspected that responsibility accounting has a significant effect on managerial performance). Based on the table above, it can be seen that the original sample is 0.727 and the T statistic value is 3.795. Because  $T > 1.96$ , then H1 is accepted. So responsibility accounting influences managerial performance. Testing Hypothesis H2 (It is suspected that responsibility accounting has a significant effect on motivation). Based on the table above, it can be seen that the original value is 0.407 and the T statistic value is 2.400. Because  $T > 1.96$ , then H2 is accepted. So responsibility accounting influences managerial performance. Testing Hypothesis H3 (It is suspected that motivation has a significant effect on managerial performance). Based on the table above, it can be seen that the original sample is 0.224 and the T statistic value is 1.368. Because  $T < 1.96$ , H3 is rejected. So motivation has no effect on managerial performance. Testing Hypothesis H4 (It is suspected that responsibility accounting has an effect on managerial performance with motivation as an intervening variable). Based on the table above, it can be seen that the original sample is 0.039 and the T statistic value is 0.165. Because  $T < 1.96$ , H4 is rejected. So responsibility accounting has no effect on managerial performance with motivation as an intervening variable.

## **DISCUSSION**

### **The Effect of Implementing Responsibility Accounting on Managerial Performance**

Based on the results of hypothesis testing that has been carried out, the results  $H_0$  is rejected and H1 is accepted, so that Responsibility Accounting has a significant effect on Managerial Performance at PT. Beware of the Eriasafa Dynasty. This is based on the results of the statistical t value test, these results show that the implementation of Responsible Accounting can influence Managerial Performance in making management decisions to achieve company goals. These results are in line with research from (Badri, 2020) which states that the Implementation of Accountability Accounting variable has a positive relationship and has a significant effect on Managerial Performance.

### **The Effect of Implementing Responsibility Accounting on Motivation**

Based on the results of hypothesis testing that has been carried out, the results  $H_0$  is rejected and H2 is accepted, so that Accountability Accounting has a significant effect on Motivation at PT. Beware of the Eriasafa Dynasty. This is based on the results of the statistical t value test. This means that there is a direct relationship between Responsibility Accounting and Motivation. These results are in line with research (Kinasih, 2013) showing that there is a positive and significant influence between the implementation of responsibility accounting on motivation.

### **The Influence of Motivation on Managerial Performance**

Based on the results of hypothesis testing that has been carried out, the results of  $H_0$  are accepted and H3 is rejected, so that motivation does not have a significant effect on Managerial Performance at PT. Beware of the Eriasafa Dynasty. This is based on the results of the statistical t value test, the results of this research show that motivation does not



influence managerial performance so that H3 is not proven to be true. This is contrary to research according to (Anita Dyah Pamulatsih, Bambang Widarno, 2018) showing that work motivation has a positive and significant effect on managerial performance.

### **The Effect of Responsible Accounting Applications on Managerial Performance with Motivation as an Intervening Variable**

Based on the results of hypothesis testing that has been carried out, the results of H0 are accepted and H4 is rejected, so that responsibility accounting does not have a significant effect on managerial performance with motivation as an intervening variable at PT. Beware of the Eriasafa Dynasty, this is based on the results of the statistical t value test. The research results show that motivation does not mediate the effect of implementing responsibility accounting on managerial performance so that H4 is not proven true. These results are in line with research (Anita Dyah Pamulatsih, Bambang Widarno, 2018) showing that work motivation does not mediate the effect of implementing responsibility accounting on managerial performance.

This contradicts research (Kinasih, 2013) that there is a positive and significant influence of the implementation of responsibility accounting on managerial performance through motivation. Basically, the better the implementation of responsibility accounting in the company will increase the motivation of managers to work better so that managerial performance will be better, however in this research it is not proven that this is due to weak supervision from the leadership, where the majority of respondents still stated that the implementation of responsibility accounting and work motivation is in the quite good category, so this needs to be improved through supervision from the leadership.

### **CONCLUSION**

This research aims to determine the effect of implementing responsibility accounting on managerial performance with motivation as an intervening variable at PT. Beware of the Eriasafa Dynasty. So the conclusion in this research is that partially responsibility accounting has a significant effect on managerial performance. Partially, Responsibility Accounting has a significant effect on motivation. Partially, motivation has no significant effect on Managerial Performance. Simultaneously Responsible Accounting has no significant effect on Managerial Performance with Motivation as an Intervening variable.

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