

THE ROLE OF MANAGEMENT ACCOUNTING INFORMATION SYSTEMS IN MAKING PALM OIL PRODUCTION COST BUDGET DECISIONS AT PT. PERKEBUNAN NUSANTARA IV REGIONAL I NORTH SUMATRA

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ABSTRACT

This research is a research conducted to determine how the role of management accounting information systems in making budget decisions on palm oil production costs at PT. Nusantara IV Regional I Plantation North Sumatra. This research uses a qualitative approach with primary data sources obtained from interviews and documentation from employees of PT. Nusantara IV Regional I Plantation North Sumatra. The analysis conducted in this study includes descriptive analysis, with using the stages of data collection, data analysis and decision making. Based on the results of the study, it was found that there were unfavorable irregularities in the last two years because the realization was higher than the budget that had been set. The accounting information system used in the company is a computer-based application called SAP based ERP (Enterprise Resource Planning) which has been implemented by PT. Perkebunan Nusantara IV Regional I North Sumatra is very helpful in the decision-making process.

Keywords: Decision Making, Management Accounting Information System.

INTRODUCTION

In running a company, managers must take various policies and decisions related to the management of their resources. In leadership, decision-making is one of the most important functions, requiring leaders to consider the best policy options among the various decision-making options available. This means that the decision taken is the alternative that produces the most profit or the least loss. To make the right decisions, management must use different types of information as the basis for its considerations, depending on the type of decision it makes. This allows management to make accurate and up-to-date decisions. An information system is a system that is needed today, in particular, management accounting information that is needed in the face of uncertainty that occurs. Management accounting is a very systematic link in the presentation of useful information and can help company leaders in an effort to achieve organizational goals that have been set by the company, (Prananda & Datu, 2016). Maya Sari, et.al., (2021), Management Accounting Information System is a system intended to assist management in carrying out its functions

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for efficiency in allocating resources in order to achieve company goals by providing alternatives for planning, controlling, decision-making, and improving managers' understanding of the real world and being able to identify relevant activities. In addition, the accounting information system functions as a source of data that is included in the management decision-making process. When making decisions, a manager must rely on relevant and trustworthy information. Because in essence decision-making is a systematic approach to the nature of a problem, the collection of facts and data, the careful determination of the alternatives faced and taking action according to calculations are the most appropriate actions. In carrying out company activities, the need for planning in the company is very important. Company planning can be in the form of a plan that involves finance or non-finance. Financial planning can be formulated in a budget. The budget describes the need for the necessary resources and how those resources are allocated to achieve the company's goals. (Julita & Jufrizen, 2011), a budget is a periodic financial plan that is prepared based on a program that has been approved. Budget is a plan that is prepared systematically which includes all activities in the company that are stated in the monetary unit and valid for a certain period of time for the future. In running a company, it is necessary to have financial support that can guarantee the financing of the company's operations. This financial information will certainly be used as a guideline in the preparation of production cost budgets. The process of presenting the information can be carried out with a computer-based system, so that the creation of transaction reports becomes an accurate and integrated process and the Head of Staff of the Section always confirms all budgeting plans with the Head of Section and manages the budget in accordance with the activities in the Company so that the achievement of performance can run optimally.

METHOD

This study uses a qualitative research method, where the measurement of the results of this research is presented descriptively, or a description based on data obtained from the research object, where in this case is a company that uses the Accounting Information System as one of the components regulated in the decision-making process of the palm oil production cost budget. Data is obtained through the form of primary data and secondary data where the data obtained by the researcher directly through interviews in the form of direct questions and answers with related parties and consists of data that has previously been processed by previous researchers in the form of literature studies, and related articles applied by the company today. In collecting data to be processed, this study uses descriptive research with a qualitative approach. This research was conducted with the intention of understanding the phenomenon of what the research subject experienced such as behavior, perception, motivation, action, etc. The qualitative approach was chosen because this study aims to determine the role of the management accounting information system in making decisions on the palm oil production cost budget at PTPN.IV Region I North Sumatra. On this occasion, the data analysis method is done by using a descriptive data analysis method, this method is used with the intent to facilitate the understanding of the reader in obtaining information in this study, in which the use of this method will make it easier to interpret the data correctly in analyzing the problem being studied, so that it can conclude the exact results (Anggito and Setiawan, 2018).

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RESULTS

An accounting information system is a system in an organization that is responsible for the preparation of information obtained from the collection and processing of transaction data that is useful for all users both inside and outside the company. This system prepares information for management by carrying out certain operations on all source data it receives and also affects the relationship of the company's organization with the surrounding environment. It is also in charge of collecting data that explains the company's activities, converting the data into information and providing information for users inside and outside the company. A well-designed accounting information system can help companies to produce high quality information, so that it will not mislead decision makers when managing the company and can help companies to detect possible risks. Decision making is a result of solving a problem, the answer to a question, and is the sorting of one of the existing alternatives and the end of the thought process about the problem or problem at hand. Decision-making is the selection of an alternative behavior or certain behavior from two or more existing alternatives. (Terry, 2018). Decision-making is the choice between alternatives to a way of acting that is the essence of planning, a plan cannot be said to exist if there is no decision, a reliable source, a guide that has been made. (Mathis & Jackson, 2018). According to (Herlianto, 2017) the budget is a plan for all company activities expressed in quantitative units. The budget must be formal, meaning that the budget is prepared deliberately and earnestly in written form and the budget must also be systematic, which means that the budget is prepared sequentially based on logic. The more activities that must be carried out, the need for planning in the company is very important. Company planning can be in the form of a plan that involves finance or non-finance. Financial planning can be formulated in a budget. The budget describes the need for the necessary resources and how those resources are allocated to achieve the company's goals. A budget is a financial plan that is prepared for the future and in accordance with the company's goals. (Julita & Jufrizen, 2011), said that a budget is a periodic financial plan that is prepared based on a program that has been approved. Budget is a plan that is prepared systematically which includes all activities in the company that are stated in the monetary unit and valid for a certain period of time for the future. The production process is a very important activity to carry out because it contains various forms of benefits and responsibilities for the company that runs it. The production process talks about the amount of costs that must be incurred, while the production results are expected to attract the interest of targeted consumers. Thus, the production process can be said to be the beginning of a company in its journey to compete with similar companies/competitors. Therefore, various management functions are needed so that the production process can run as expected. According to (Nafarin, 2017), the production budget is the budget for making finished products and products in the process of a company in a certain period. A production budget is a detailed plan regarding the number of product units produced during the upcoming period which includes a plan regarding the type (quality), quantity (quantity), time (when) production will be carried out. In 2013-2018, PT. The Nusantara IV Regional I North Sumatra Plantation in the process of processing its data uses the "SIMAP" application. SIMAP is a plantation accounting management information system application program where in the data processing process is still manual and must be processed first the data is then presented in the form of financial statements. In

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line with the development of information technology advances and rapid data requests, procedures are needed that can present data/reports accurately and precisely. Therefore, an ERP-SAP-based application was chosen as a replacement for the "SIMAP" program. The goal is to support the decision-making process quickly and appropriately using data and information that is integrated accurately, on time, and can improve the quality and accuracy of the company's internal and external reporting.

The following is a table of problem definitions

No	Dimension	“SIMAP”	“ERP-SAP”
1.	System quality	Data processing that is still manual	Data processing that has been computerized so that in the presentation of company data (financial statements) it only needs to be poured into excel.
2.	Quality information	It takes a long time to get the value of financial information in the time it takes	Fast time to get the value of financial information in the time it takes
3.	User satisfaction	Users are dissatisfied because data processing takes time and effort	Users are satisfied because data processing time does not take time and effort
4.	Final benefits	The system has not been able to process data quickly so that the decision-making process is hampered	The system can perform fast data processing so that the decision-making process is carried out quickly

Based on the data on the realization and budget of palm oil production costs obtained by the researcher from the results of the study, it shows that there is a difference between the realization and the budget. This is normal in the production process where the difference is not more than 0.5%.

Budget and Realization of Palm Oil Production Costs at PT. Nusantara IV Plantation North Sumatra Region

Year	Budget	Realization	Difference	Variance
2018	2.881.017.580.000	2.171.782.305.929	709.235.274.071	0,246%
2019	3.329.084.274.000	2.794.598.556.703	534.485.717.297	0,160%
2020	3.228.048.340.000	3.016.414.198.563	211.634.141.437	0,065%
2021	3.638.325.797.000	3.912.089.144.713	(273.763.347.713)	0,075%

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2022 4.128.741.341.000 4.435.690.005.107 (306.948.664.107) 0,074%

Total 17.205.217.332.000 16.330.574.211.015 874.643.120.985 0,50%

CONCLUSION

A management accounting information system is a system that collects, stores, and processes accounting and accounting data used by decision makers. Accounting information is a computer-based system and method for tracking company activities. The results of financial statements can be used internally by management or externally with other interested parties such as investors, etc. The management accounting information system is a system intended to assist management in carrying out its functions for efficiency in allocating resources in order to achieve company goals. In a company, a budget is needed which is a parameter or benchmark used by the company to decide on the company's plans, including future production plans. The budget is prepared by the manager which is a tool that can help the manager in carrying out the company's production activities. Although the budget is used by management in making decisions on palm oil production costs, there is usually a possibility of a difference in oil palm production costs, the actual production cost is greater than the previously budgeted production cost. Decision-making is a method of thinking in order to solve a problem in order to process the desired results in order to carry out a detailed decision-making process which is a function of from information, behavior, environmental conditions which as a whole will shape a decision-making.

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