

# Implementation of Responsibility Accounting with Budget as a Cost Control Tool at PT. Varia Usaha Fabrikasi

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## Abstract

This study explores the application of responsibility accounting with budgets as a cost control tool at PT. Varia Usaha Fabrikasi. As a labor service provider company, PT. Varia Usaha Fabrikasi has a strategic role in supporting Indonesia's economic growth. By describing conditions before and after the Covid-19 pandemic, this study identifies economic growth opportunities and company demands to take advantage of the technological era 4.0. The literature review presents the concept of responsibility accounting, characteristics, requirements, and the role of budget as a cost control tool. A conceptual framework was conceived as a theoretical foundation for the study. Previous research noted that the implementation of budget accounting accountability at PT. Hear LIFE Indonesia still needs improvement. The research method used is qualitative with a case study approach at PT. Varia Usaha Fabrikasi. Data is obtained from interviews, observations and analysis of company documents. The results of data analysis show that PT. Varia Usaha Fabrikasi has met the requirements of liability accounting, including a clear organizational structure, cost segregation, classification of account codes, and cost reporting systems. The budgeting process at PT. Varia Usaha Fabrikasi involves the participation of each department, and its implementation includes effective monitoring and control. Analysis of cost variance in 2020-2022 shows both favorable and unfavorable results, gives a comprehensive picture of budget realization. This research contributes to the understanding of responsibility accounting practices and the application of budgets as a cost control tool in the context of labor service provider companies. These findings are expected to provide insight into similar companies and researchers in the field of management accounting.

**Keywords:** responsibility accounting, budgeting, cost control, case studies, labor services companies.

## 1. Introduction

Various countries around the world, including Indonesia, during the Covid-19 pandemic experienced economic shocks. The spread and increase in the number of Covid-19 cases occurs very quickly and has spread between countries including Indonesia (Alvin Baharudin Vanani, 2021). In August 2020, 17,660,523 confirmed cases were reported with 680,894 deaths of which cases were reported in 216 countries (World Health Organization, 2021). The aftermath of the Covid-19 pandemic has had an impact on the global economy. So that in 2020 the Indonesian economy dropped dramatically, namely -5.32 from the original 2.97 (Y on Y). The impact of the Covid-19 pandemic caused economic growth to decline from the previous period, bringing Indonesia into the brink of recession.

However, along with the current era of technology 4.0, the Indonesian economy began to grow positively. Based on data obtained from the Ministry of Trade of the Republic of Indonesia, in 2020 the Indonesian economy dropped dramatically, namely -5.32 from the original 2.97 (Y on Y). This shows that in the second quarter of 2023, Indonesia's economy grew by 5.17% (Y on Y), higher than in the first quarter of only 5.04% (Ministry of Trade, 2023). Along with higher economic growth, companies are required to be able to identify, manage, review, and improve their business processes. With the increasing economic growth, the Company must take advantage of the opportunities of digitalization and technology 4.0 to improve operational efficiency and design innovative strategies, so as to meet market demands.

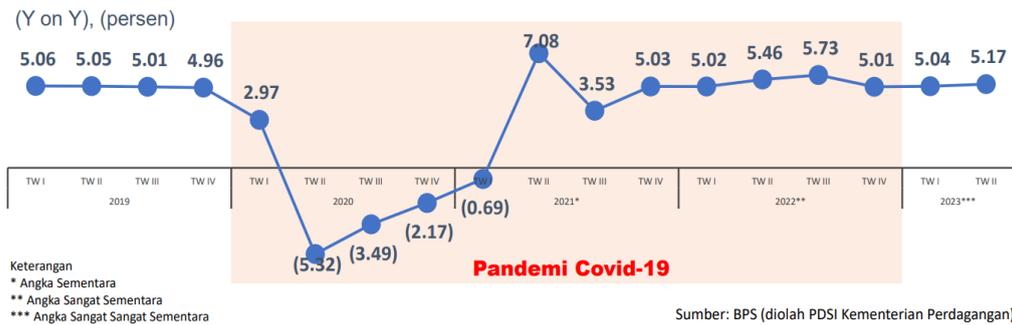


Figure 1 Indonesia's Economic Growth

Source: [satudata.kemendag.go.id](http://satudata.kemendag.go.id)

Labor service providers play a strategic role in the dynamics of the Indonesian economy. By providing a workforce that matches the needs of the industry, the company not only supports the growth of certain sectors but also contributes significantly to the increase in employment. Responsibility accounting is one of the concepts used in management accounting in formal form to produce information with ambiguity at the center of organizational responsibility (Ulfa Zahra, Junawan, & Rahima Br. Purba, 2022). Good accounting practices will help strengthen the company's financial integrity, provide confidence to stakeholders, and support sustainable economic growth through measurable and responsible contributions.

PT. Varia Usaha Fabrikasi or PT. VUFA is one of the labor service providers that is also included in the big family of PT. Semen Indonesia Logistics Group. PT. VUFA was established in 2015 under the name PT. Megah Sejahtera Bersama (MSB) based on Deed of Establishment No. 22 dated March 9, 2015. The demand for quality labor is increasing, while its competitors are also aggressively offering similar solutions. So, PT. VUFA must improve its performance in order to survive the competition.

Before the Covid-19 pandemic hit, PT. Varia Usaha Fabrikasi (VUFA) like many other companies in Indonesia is experiencing significant economic challenges. The pandemic had a serious impact on the global economy and caused a drastic decline in Indonesia's economic growth. However, with positive economic growth in the second quarter of 2023, PT. VUFA now has a chance to recover and grow. Today, companies are faced with demands to take advantage of the era of technology 4.0 to improve operational efficiency and design innovative strategies. The application of responsibility accounting is crucial in this context, as a cost control tool that can help PT. VUFA identifies, manages, and reviews its business processes more effectively, providing a strong foundation for sustainable growth and competitiveness amid growing competition.

## 2. Literature Review

### Responsibility Accounting

According to Sidabutar in (Lumeno et al., 2023) responsibility accounting is one of the fields of management accounting that is connected with the authority possessed by each manager or in other words responsibility accounting is the control of costs or opinions by linking costs or revenues with the place where the costs or revenues are incurred or obtained by the person in charge of the place. Responsibility accounting in management accounting in general is a problem faced by businesses that can be controlled effectively by controlling people who have responsibility in carrying out operating activities (Ulfa Zahra et al., 2022).

### Characteristics of Responsibility Accounting

According to Mulyadi in Azizah (2021), responsibility accounting has four characteristics, namely:

1. There is an identification of responsibility accounting centers as organizational units such as departments, product families, work teams, or individuals. Appaun a central unit of accountability was formed. So the responsibility accounting system distinguishes its responsibilities to authorized individuals. Such liability is limited to financial units (cost control).
2. Standards applied as a benchmark for the performance of managers responsible for certain accountability centers. Once the accountability center is identified and established, the responsibility accounting system requires the implementation of standard costs, and the budget is a measure of the accountability center manager's performance in realizing the objectives and set out in the budget.

3. The performance of managers is measured by comparing realization with budgets. Budget implementation is the use of resources by the accountability center manager in realizing the goals set out in the budget. The use of these resources is measured by responsibility accounting information that reflects measures of the accountability center manager's performance in achieving budget goals.
4. Managers are individually rewarded or punished under higher management policies. The reward or punishment system is designed to spur managers to manage costs in achieving the cost targets listed in the budget.

### **Responsibility Accounting Requirements**

According to Mulyadi in Asril, Asmeri, & Sunreni (2019), in order for an responsibility accounting system to be implemented and implemented properly by a company organization, the conditions that must be met are as follows:

1. Organizational structure that determines strictly according to the authority and responsibility of each level of management.
2. Cost budgets are prepared according to the accountability center.
3. Classification of costs according to whether they can be controlled by the manager of the responsibility center.
4. There is an arrangement of company account codes related to the control authority of the responsibility center.
5. Cost reporting system to responsible managers.

### **Budget**

A budget is a periodic financial plan prepared based on a program that has been ratified. A budget is a written plan about an organization that is expressed quantitatively and is generally expressed in units of money for a certain period of time) (Handayani, 2022). Based on scope or intensity, budgets are divided into two types, namely:

1. Partial Budget  
Is a budget that is prepared incompletely, only a certain part of the budget is prepared, for example because of limited capabilities, it can be prepared only operational budgets.
2. Comprehensive Budget  
It is a series of various kinds of budgets that are prepared completely. A comprehensive budget is a combination of an operating budget and a complete financial budget.

### **Cost Control**

According to Suharto in Prasetyo & Makhdis (2023), cost control is the final step of the project management process, namely trying to make the use and expenditure of costs in accordance with the plan, in the form of a set budget. With cost control, companies can monitor and evaluate the suitability between realization and budgeted costs. With good cost planning, it will be able to facilitate management in controlling costs.

### **Application of Responsibility Accounting with Budget as a Cost Control Tool**

Responsibility accounting information is important information in the process of planning and controlling company activities because it emphasizes the relationship between information and managers who are responsible for planning and realization. Control can be done by giving a role for each manager to plan income and / or costs to be his responsibility, and then presenting information on the realization of these revenues or costs according to the manager in charge.

### Conceptual Framework

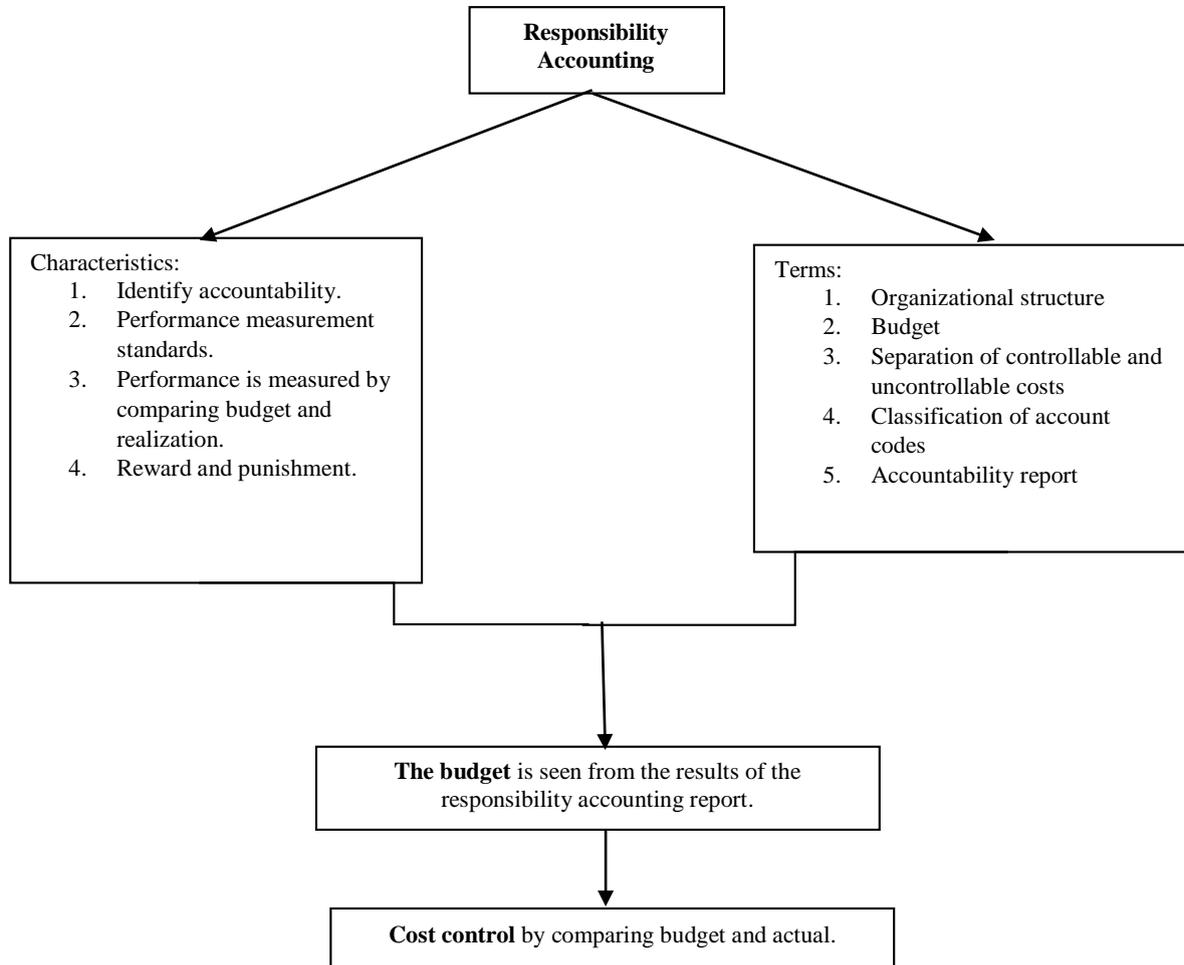


Figure 2 Research Concept Framework

### Previous Research

Based on previous research, Ulfa Zahra, Junawan, and Rahima Br. Purba stated that the application of budget accounting accountability as a cost control tool at PT. HearLIFE Indonesia is still ineffective because one of the requirements in responsibility accounting, namely the separation of controlled and uncontrolled costs, has not been implemented in the preparation of the company's budget (Ulfa Zahra et al., 2022). In contrast to research by Evi Harlinda, Yun Fitriano, and Abdul Rahman stated PT. Selamat Samudra Group Kota Bengkulu has implemented budget responsibility accounting as a good cost control where there has been 84% conformity with the theory used in the research. However, there are 16% of nonconformities due to several factors such as inefficient work and delays in cost reporting (Harlinda, 2023).

### 3. Research Methods.

#### General History of PT. Varia Usaha Fabrikasi

PT. Varia Usaha Fabrikasi is a company formed as a limited liability company and is under the auspices of the big family of PT. Semen Indonesia Logistics Group. Including 1 supporting institution, namely the PT. Megah Sejahtera Bersama and 5 subsidiaries of PT. Semen Indonesia Logistics, namely PT. Varia Usaha Bahari, PT. Varia Usaha Lintas Segara, PT. Varia Usaha Dharma Segara, and PT. Gresik Cement Packaging Industry. PT. Varia Usaha Fabrikasi was established in 2015 and initially had the name PT. Magnificently prosperous together. PT. Varia Usaha Fabrikasi provides several business fields that are now developed by the company, including: labor service providers, general trading, construction & fabrication services, and factory operation and maintenance.

PT. Varia Usaha Fabrikasi has obtained ISO 9001:2015 certification which is a quality management standard designed to help organizations meet the needs of their customers and stakeholders and can meet the requirements of laws, laws, and regulations related to their products or services (Purwanto, Kurnia Hadi, Zaenal Abidin, Febri Prabowo, & Julyanto, 2020). With this certification, companies will have better internal management, reduce production costs to be more efficient so as to prevent waste, more consistent and monitored result management, and increase productivity, profits, and efficiency in all aspects.

### Research Approach

The research approach used in this study is qualitative research. Qualitative research is a strategy for finding meaning, understanding, concepts, characteristics, symptoms, symbols, and descriptions of a phenomenon, focus, and multimethod, natural and holistic, prioritizing quality, using several ways, and presented narratively in scientific research (Dr. Umar Sidiq, M.Ag Dr. Moh. Miftachul Choiri, 2019).

### Place and Time of Research

The place of research was conducted at PT. PT. Varia Usaha Fabrikasi located on Jl. DR. Wahidin Sudiro Husodo No. 100, Setingi, Randuagung, Kebomas District, Gresik Regency, East Java. The study begins in August 2023 and is completed in November 2023.

### Data Type

The type of data used in this study is documentary data in the form of a report on the Company's Work Plan and Budget and supporting literature in this study.

### Data Sources

The data sources used in this study are primary data and secondary data. Primary data are obtained by researchers directly through observation and interviews. While secondary data is obtained indirectly or through other parties, or historical reports that have been compiled in published archives or not.

### Data Analysis Methods

The data analysis method used in this study is a descriptive analysis method, namely by describing and interpreting the information or data obtained. Researchers describe data that has been collected from interviews and data that has been collected from companies.

### Data Analysis Process

The process of data analysis is not in the form of testing a hypothesis but revealing a phenomenon by analyzing aspects relevant to the phenomenon, then assessing and drawn conclusions in response to the phenomenon that occurs. The data analysis techniques used are qualitative descriptive methods and quantitative descriptive statistics.

The process of qualitative descriptive analysis in this study includes:

1. Data Collection.  
In this first stage, researchers conducted interviews with resource persons related to the application of responsibility accounting using the budget as a cost control tool. Then the researcher collects data in the form of general company information which includes company history, company vision and mission, company organizational structure, Company Work Plan and Budget reports, and data related to responsibility accounting.
2. Analyze and Process Data.  
Based on the results of data collection, in this second stage the author analyzes whether the implementation of responsibility accounting in the company is in accordance with the requirements for the application of existing responsibility accounting.
3. Drawing Conclusions from the Results of the Study.  
After obtaining the results of data analysis and processing, conclusions can be drawn and then provide advice on the application of responsibility accounting with a budget as a cost control tool at PT. Varia Usaha Fabrikasi.

To analyze responsibility accounting, the conditions that exist in the company are compared with existing theories. To calculate the budget difference, it can be known by reducing the cost relation of the cost budget.

$$\text{Budget Difference} = \text{Cost Realization} - \text{Cost Budget}$$

Figure 3 Budget Difference Formula

As for cost variance analysis, it is carried out by calculating between cost realization and budgeted ones, then calculating the percentage level of costs and cost realization to measure cost efficiency.

$$\frac{\text{Cost Realization}}{\text{Cost Budget}} \times 100\%$$

Figure 4 Cost Realization and Budget Comparison Formula

If the comparison results produce exceeded information, it indicates that the cost is unfavorable because the realization exceeds the established cost budget. But if the comparison results produce information that does not exceed, indicating that the cost is favorable because the realization does not exceed the cost budget.

Result	Information
$x \leq 0 \%$	Unfavourable
$0 < x < 100\%$	Favourable
$x \geq 100\%$	Unfavourable

Table 1 Description of Realization Results and Budget

#### 4. Result and Discussion

##### Application of responsibility accounting at PT. Varia Usaha Fabrikasi

Application of responsibility accounting at PT. Varia Usaha Fabrikasi can be seen from the accounting requirements of accountability as follows:

1. Organizational Structure.

The results of the researcher's interview with Mr. Mochamad Affian Syafiudin conducted on (Wednesday, 29/11/2023) as the manager of PT. Varia Usaha Fabrikasi stated that the organizational structure of PT. Varia Usaha Fabrikasi has clearly described the mapping of tasks and authorities of each level of management well. The company has also clearly formulated the main functions, duties, and responsibilities of each work unit.

2. Budget.

The results of the researcher's interview with Mr. Mochamad Affian Syafiudin conducted on (Wednesday, 29/11/2023) as the manager of PT. Varia Usaha Fabrikasi stated that the budget preparation process of PT. Varia Usaha Fabrikasi has included the participation of each section head. It is intended as a basis in the planning and control of the company.

3. Cost Segregation.

The results of the researcher's interview with Mr. Mochamad Affian Syafiudin conducted on (Wednesday, 29/11/2023) as the manager of PT. Varia Usaha Fabrikasi stated that PT. Varia Usaha Fabrikasi has carried out specific cost separation. So that the Company's leaders are able to sort out those included in controlled costs such as (salary fees, insurance costs) and uncontrolled costs such as (claim fees, etc).

4. Account Code Classification.

The results of an interview with Mr. Mochamad Affian Syafiudin conducted on (Wednesday, 29/11/2023) as the manager of PT. Varia Usaha Fabrikasi stated that PT. Varia Usaha Fabrikasi has encoded accounts to minimize the occurrence of recording errors and can make it easier to control costs for each estimate adequately.

Number	Cost	Account Code
1	Biaya Outsourcing & Non Outsourcing	405.00.000
2	Employee Costs	410.00
3	Maintenance Cost	420.02
4	Depreciation & Amortization Expense	430.00
5	Rental Cost	420.11
6	General Administration Fee	420.01
7	Marketing Costs	420.15
8	Off-Business Costs	440.00

Source: PT. Varia Usaha Fabrication, data processed by researchers (2023).

5. Cost Reporting System.

The results of a researcher interview with Mr. Affian Syafiudin conducted on (Wednesday,

November 29, 2023) stated that PT. Varia Usaha Fabrikasi has made an accountability report in the form of a budget report.

### Budgeting Process

A budget requires a process in its preparation. Budgeting is a combination of accounting processes and management processes. The accounting process means that budgeting is the study of mechanisms, procedures for assembling data, and forming budgets. Meanwhile, based on the management process, budgeting means the process of determining the role of each manager in implementing a program or part of a program. PT. Varia Usaha Fabrikasi conducts budget preparation carried out by directors and heads of finance by going through 5 budget preparation processes. To find out if PT. Varia Usaha Fabrikasi has prepared the cost budget well, so it is necessary to compare the process of preparing the cost budget carried out by the Company with the preparation process in accordance with theory (Drs. H. Nasir Asman, 2022) .

Budgeting Process According to Nasir Asman (2022)	Budgeting Process of PT. Varia Usaha Fabrikasi	Information
<b>Budget Guideline Determination Stage:</b> Carried out by management by involving the participation of all levels of management and prepared based on historical experience and containing budget objectives and assumptions	PT. Varia Usaha Fabrikasi determines budget guidelines as a basis for preparing budgets by describing budget objectives as a tool to assist the Company in running the budget	Appropriate
<b>Budget Preparation Phase:</b> Budget preparation involves representatives from all departments within the Company. Representatives of all departments will prepare various types of data needed to prepare budgets according to the responsibilities of each department	PT Varia Usaha Fabrikasi in preparing budgets involves all departments and related fields, adjusted to the needs and targets in each department and field	Appropriate
<b>Budget Determination Stage:</b> The head of each department together with the board of directors coordinates to review and conduct due diligence on the budget that has been prepared. If it is appropriate, a budget is validated.	In the process of ratifying the budget, PT. Varia Usaha Fabrikasi conducted a joint review process with the directors and was approved by commissioners and shareholders	Appropriate
<b>Stages of Approximate Implementation:</b> Each department implements the budget that has been drawn up together before. The next stage, to facilitate control. The head of each department makes a report related to the realization of the budget.	In the implementation of the Budget, each department controls and monitors in accordance with the agreed targets, and periodically controls monitoring	Appropriate

Table 2 Compatibility of Theory with the Budgeting Process of PT. Varia Usaha Fabrication, data processed by researcher.

### Budget Realization and Budget Difference

In accounting for the costs that have been incurred by PT. Varia Usaha Fabrikasi conducts budget reporting and realization to see the difference between budget and realization. Here is the data from the realization to see the difference between the budget and the realization of the 2020-2022 period:

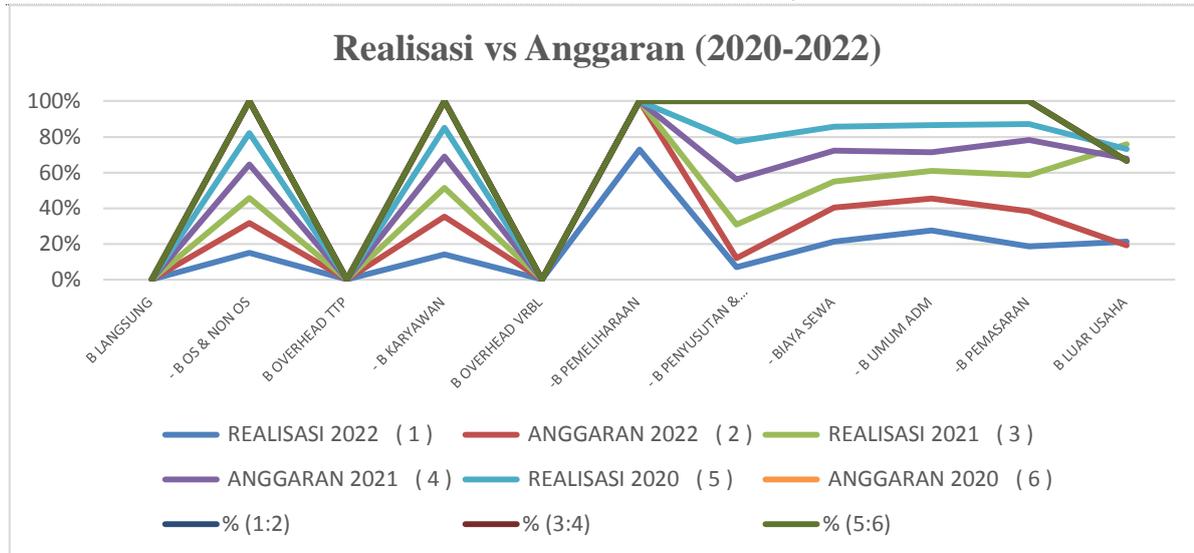


Figure 5 Realisasi dan Anggaran Tahun 2020-2022 PT. Varia Usaha Fabrikasi

### Budget and Cost Realization of PT. Varia Usaha Fabrikasi Year 2020

KETERANGAN	REALISASI 2020 (RP)	ANGGARAN 2020 (RP)	VARIANS (RP)	%	KETERANGAN
BIAYA LANGSUNG					
BIAYA OUTSOURCHING & NON OUTSOURCING	53.260.839.836,65	54.978.918.761,48	1.718.078.924,83	96,88	Favorable
BIAYA OVERHEAD TETAP					
BIAYA KARYAWAN	1.992.566.977,00	1.831.231.383,00	-161.335.594,00	108,81	Unfavorable
BIAYA OVERHEAD VARIABEL					
BIAYA PEMELIHARAAN					
BIAYA PENYUSUTAN & AMORTISASI	86.907.280,50	92.559.750,02	5.652.469,52	93,89	Favorable
BIAYA SEWA	143.995.737,27	152.273.647,53	8.277.910,26	94,56	Favorable
BIAYA UMUM ADMINISTRASI	337.392.325,22	304.854.616,00	-32.537.709,22	110,67	Unfavorable
BIAYA PEMASARAN	10.723.670,00	15.825.070,00	5.101.400,00	67,76	Favorable
BIAYA DI LUAR USAHA	60.653.148,06	-72.409.893,82	-133.063.041,88	-83,76	Unfavorable
TOTAL BIAYA	55.893.078.974,70	57.303.253.334,21	1.410.174.359,51	97,54	Favorable

Based on the table above, in 2020 the costs that show the *favourable* difference are outsourcing & non-outsourcing costs, depreciation & amortization costs, rental costs, and marketing costs with a **budget realization of 67.76% - 96.88%**. There are several costs that show *unfavourable* differences, namely employee costs, general and administrative costs, and non-business costs with **budget realization -83.76% and 108.81% - 110.67%**.

### Budget and Cost Realization of PT. Varia Usaha Fabrikasi Year 2021

KETERANGAN	REALISASI 2021 (RP)	ANGGARAN 2021 (RP)	VARIANS (RP)	%	KETERANGAN
BIAYA LANGSUNG					
BIAYA OUTSOURCHING & NON OUTSOURCING	42.645.907.065,48	57.770.820.420,51	15.124.913.355,03	73,82	Favorable
BIAYA OVERHEAD TETAP					
BIAYA KARYAWAN	2.003.780.360,85	2.174.557.692,00	170.777.331,15	92,15	Favorable
BIAYA OVERHEAD VARIABEL					
BIAYA PEMELIHARAAN					
BIAYA PENYUSUTAN & AMORTISASI	76.561.344,33	103.116.000,00	26.554.655,67	74,25	Favorable
BIAYA SEWA	156.924.917,00	187.322.368,00	30.397.451,00	83,77	Favorable
BIAYA UMUM ADMINISTRASI	345.164.554,00	240.000.000,00	-105.164.554,00	143,82	Unfavorable
BIAYA PEMASARAN	24.865.766,00	24.000.000,00	-865.766,00	103,61	Unfavorable
BIAYA DI LUAR USAHA	630.401.133,59	-89.361.683,40	-719.762.816,99	-705,45	Unfavorable
TOTAL BIAYA	45/883.605.141,25	60.410.454.797,11	14.526.849.655,86	75,95	Favorable

In 2021, which shows *favorable* differences, namely outsourcing & non-outsourcing costs, employee costs, depreciation & amortization costs, and rental costs with a budget realization of **73.82% - 92.15%**. There are several costs that show *unfavorable* differences, namely general & administrative costs, marketing costs, and costs outside the business.

### Budget and Cost Realization of PT. Varia Usaha Fabrikasi Year 2022

KETERANGAN	REALISASI 2021 (RP)	ANGGARAN 2021 (RP)	VARIANS (RP)	%	KETERANGAN
<b>BIAYA LANGSUNG</b>					
BIAYA OUTSOURCHING & NON OUTSOURCING	45.663.939.292,17	51.122.168.435,15	5.458.229.142,98	89,32	<i>Favorable</i>
<b>BIAYA OVERHEAD TETAP</b>					
BIAYA KARYAWAN	1.734.641.701,00	2.615.704.771,45	881.063.070,45	66,32	<i>Favorable</i>
<b>BIAYA OVERHEAD VARIABEL</b>					
BIAYA PEMELIHARAAN	30.909.884,00	11.600.000,00	-19.309.884,00	266,46	<i>Unfavorable</i>
BIAYA PENYUSUTAN & AMORTISASI	28.041.417,00	20.891.704,33	-7.149.712,67	134,22	<i>Unfavorable</i>
BIAYA SEWA	227.250.704,00	205.436.000,00	-21.814.704,00	110,62	<i>Unfavorable</i>
BIAYA UMUM ADMINISTRASI	618.320.175,00	404.230.004,00	-214.090.171,00	152,96	<i>Unfavorable</i>
BIAYA PEMASARAN	22.516.381,00	24.000.000,00	1.483.619,00	93,82	<i>Favorable</i>
BIAYA DI LUAR USAHA	236.903.811,89	24.000.000,00	-212.903.811,89	987,10	<i>Unfavorable</i>
<b>TOTAL BIAYA</b>	<b>48.562.523.366,06</b>	<b>54.428.030.914,93</b>	<b>5.865.507.548,87</b>	<b>89,22</b>	<b><i>Favorable</i></b>

In 2022, there are many costs that show *unfavourable* differences compared to previous years, including maintenance costs, depreciation & amortization costs, rental costs, and non-business costs with budget realization of **110.62% - 987.10%**. There are several costs that show *favourable* differences, namely outsourcing & non-outsourcing costs, employee costs, and marketing costs with budget realization of **66.32% - 93.82%**.

PT. Varia Usaha Fabrikasi experienced variations in cost realization and budget during the 2020-2022 period. In 2020, most costs, including outsourcing, amortization, leasing, and marketing, showed a positive difference. However, employee costs, administrative costs, and non-business expenses showed a negative difference. 2021 saw significant improvements, particularly in outsourcing, employee, amortization, and rental costs, while general and administrative, marketing, and off-business expenses experienced negative differences. In 2022, maintenance, depreciation, rent, and off-business costs showed a significant negative difference, while outsourcing, employee, and marketing costs remained profitable. This condition may be affected by the impact of the COVID-19 pandemic, which may trigger market fluctuations and changes in business strategies. Therefore, PT. Varia Usaha Fabrication needs to strengthen adaptive responses to dynamic market conditions and consider cost restructuring to improve future financial performance.

## 5. Conclusion and Suggestion

PT. Varia Usaha Fabrikasi has successfully implemented responsibility accounting with budget as a means of cost control well. A clear organizational structure, active participation of all levels of management in budgeting, as well as controlled cost segregation and a good cost reporting system, form a strong foundation. However, there is a difference between the budget and the realization of costs, both profitable and unprofitable. Therefore, corrective measures are needed to identify the causes of unfavorable discrepancies, improve budget monitoring, and improve the budgeting process. Employee training and technology utilization can also be a means to ensure the sustainability of successful implementation of responsibility accounting with budgets, which will ultimately support the growth and competitiveness of the company.

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