

The Effect Of Management Accounting On Decision Making In Bank Sumut Aek Kanopan Branch, Labuhan Batu Utara Regency

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ABSTRACT

This study aims to determine the effect of management accounting on decision making at Bank Sumut Aek Kanopan Branch, North Labuhan Batu Regency. The independent variable in this study is Management Accounting. The dependent variable in this study is decision making. This research uses population studies or census studies. The data in this study are primary data obtained from distributing questionnaires directly to all employees at Bank Sumut Aek Kanopan Branch, Labuhan Batu Utara Regency. The results of the study partially show that the application of management accounting at Bank Sumut, Aek Kanopan Branch, Labuhan Batu Utara Regency has a significant effect on decision making.

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1. INTRODUCTION

The development of the accounting profession in Indonesia which is getting brighter and more real is something that is very encouraging for all parties, because the formation of such a profession will bring benefits to national economic development that can lead to a good economic climate. However, one thing that should be noted is that the progress that has been achieved so far has not been adequate as in the economic systems of developed countries. The development of the accounting profession in Indonesia is more directed at financial accounting, while management accounting has not received full attention, this is a statement from accounting experts both at home and abroad. A well-managed company, of course, requires the application of sound management principles, which includes many factors related to all activities, until the goal is achieved. Management accounting is a management tool to provide information about financial events in a certain period for the leadership to make decisions through the available options. In its implementation, the planning and supervision sector is to prepare budgets and standards that are limited to the field of operations. To influence, move, control or direct subordinates, leaders must be able to carry out leadership tasks such as decision-making activities. Management accounting is a management tool to provide information about financial events in a certain period for the leadership to make decisions through the available options. In its implementation, the planning and supervision

sector is to prepare budgets and standards that are limited to the field of operations. To influence, move, control or direct subordinates, leaders must be able to carry out leadership tasks such as decision-making activities. Management accounting is a management tool to provide information about financial events in a certain period for the leadership to make decisions through the available options. In its implementation, the planning and supervision sector is to prepare budgets and standards that are limited to the field of operations. To influence, move, control or direct subordinates, leaders must be able to carry out leadership tasks such as decision-making activities.

Every leader is often faced with problems or choices that must be made in the process of achieving organizational goals both related to the budget, the implementation of subordinate tasks and others. Employees who are assigned tasks can sometimes complete tasks properly and well as expected, but sometimes employees also cannot complete the tasks assigned to them. Decision making from the leadership of the organization affects the implementation of the tasks given to subordinates because the decisions taken by a leader are expressed in a form of words and formulated in a regulation, order, instruction, policy, and in other forms desired by the leader.

Bank Sumut Aek Kanopan Branch, Labuhan Batu Utara Regency as a company engaged in the banking sector, in terms of organizational structure describes the delegation of authority and overall duties and responsibilities that exist well. Where the accounting standards and accounting procedures are still not fully implemented and often experience conflicts in the company's reporting system. This shows that management accounting has been implemented well, but in this case the researcher wants to examine more deeply whether the application of management accounting has an effect on effective and efficient decision making, so it is necessary to do a study. Bank Sumut Aek Kanopan Branch, North Labuhan Batu Regency, there are still frequent decision-making that is not in accordance with the stipulated provisions, such as improving the investment climate where the improvement in the investment climate in the region has not been maximally achieved, this is because the company's accounting management has not been maximized. The purpose of this study was to determine the effect of management accounting on decision making at Bank Sumut, Aek Kanopan Branch, Labuhan Batu Utara Regency.

2. RESEARCH METHOD

2.1 Type of Research

This type of research is descriptive quantitative research, namely by analyzing data and describing the data obtained in the field by describing in detail, while in analyzing the data using statistical analysis of the median mean.

2.2 Place and Time of Research

The location of this research was conducted at Bank Sumut Aek Kanopan Branch, North Labuhan Batu Regency, while the time of research conducted in the study was started by the researcher in October-Finished.

2.3 Operational Definition

The description of the operational definition used in this study is as follows:

2.4 Independent Variable

a. Management Accounting

Management accounting is providing or making reports and business units or parts of these business units for the benefit of the company's internal parties in the framework of the management process mechanism, especially in terms of making investment decisions. Management accounting variables were measured using an ordinal scale between 1 to 5. The lowest score (1) of the respondents' answers indicated a low level of management accounting and a high score (5) indicated a high level of management accounting.

b. Dependent Variable

1) Decision-making

The decision-making carried out by the Bank of North Sumatra, Aek Kanopan Branch, Labuhan Batu Utara Regency is routine, because this type of decision is simple and the analysis is simple. The process carried out in decision making is adjusted to the existing problems and all of it is centered on the managerial. The measurement of decision-making variables is measured using an

ordinal scale between 1 to 5. The lowest score (1) of the respondents' answers indicates a low level of decision making and a high score (5) indicates a high level of decision making.

c. Population and Sample

The population in this study were all employees at Bank Sumut, Aek Kanopan Branch, Labuhan Batu Utara Regency, amounting to 40 people. While the sample is part of the total population. Because the population is too small, the technique for taking this sample uses the census method, namely 40 employees at Bank Sumut, Aek Kanopan Branch, Labuhan Batu Utara Regency.

d. Type of Data Source

In this study the results of a questionnaire that has been filled out by respondents, namely employees at the management level who work at Bank Sumut, Aek Kanopan Branch, Labuhan Batu Utara Regency about management accounting and decision making.

e. Variable Measurement Scale

The measurement scale used is the ordinal scale, namely by compiling questions or statements in which each item is given a score range. Ordinal scale is used to measure attitudes, opinions, perceptions of a person or group about social phenomena. The Ordinal Scale uses five levels of answers as follows:

Table 1. Ordinal Scale Instruments

No	Scale	Score
1	Strongly Agree (SS)	5
2	Agree (S)	4
3	Neutral (N)	3
4	Disagree (TS)	2
5	Strongly Disagree (STS)	1

2.5 Data Analysis Techniques

a. Data Quality Test

1) Validity test

The criteria in determining the validity of a questionnaire are as follows:

If $r_{count} > r_{table}$ then the question is declared valid and if $r_{count} < r_{table}$ then the question is declared invalid.

2) Reliability Test

Questions that have been declared valid in the validity test, will determine their reliability by looking at the value of Cronbach's Alpha. If the Cronbach's alpha coefficient is more than 0.60, then the instrument used is said to be reliable.

3) Descriptive Analysis

Descriptive analysis method is an activity to conclude large amounts of raw data so that the results can be interpreted. Grouping or separating relevant components or parts of the overall data is also a form of analysis to make data easy to manage.

2.6 Classical Assumption Test

a. Normality test

The method that can be used is to look at the normal probability plot which compares the cumulative distribution of the normal distribution. The basis for making the decision is:

- 1) If the data spreads around the diagonal line and follows the direction of the diagonal line showing a normal distribution pattern, then the regression model meets the assumption of normality.
- 2) If the data spreads far from the diagonal and/or does not follow the direction of the diagonal line, it does not show a normal distribution pattern, then the regression model does not meet the assumption of normality.

b. Heteroscedasticity Test

The method used to test the presence or absence of heteroscedasticity is to look at the graph plot between the value of the dependent variable (ZPRED) and the residual value (SRESID). The basis of this analysis is:

- 1) The dots are spread above and below or around the number 0 and the data should not form a wavy pattern that widens then narrows and widens again.

2) The data points do not collect just above or below.

2.7 Simple Linear Regression Analysis

In this study, the author uses simple linear regression statistical analysis. The equations used are:

$$Y = a + b_1X_1 + e$$

Information:

Y = Government Apparatus Performance

A = Constant

b₁ = Multiple regression coefficient

X₁ = Budgeting Participation

E = error or disturbance variable

2.8 Hypothesis Test

a. Partial Significance Test (t-test)

The decision-making criteria are:

1) If the value of t count < t table and sig > 0.05, it means that the independent variable partially does not affect the dependent variable significantly.

2) If the value of t count > t table and sig < 0.05, it means that the independent variable partially affects the dependent variable significantly.

b. Coefficient of Determination (R²)

The coefficient of determination (R²) is used to measure how much the independent variable (X) contributes to the dependent variable (Y). If the coefficient of determination (R²) is getting bigger (closer to one), it shows the better the ability of variable X to explain variable Y where 0 < R² < 1. Conversely, if R² is getting smaller (closer to zero), it can be said that the influence of the independent variable is small on dependent variable.

3. RESULTS AND DISCUSSIONS

3.1 Respondents Descriptive Analysis

Descriptive analysis in this study is a description or explanation of the results of primary data collection in the form of questionnaires that have been filled out by research respondents. The number in this study were all Heads of Management, Division Managers, and Employees at Bank Sumut, Aek Kanopan Branch, Labuhan Batu Utara Regency based on the type of department or position. Of the 40 questionnaires that the author received, 40 questionnaires could be processed for research.

Table 2 Characteristics of Respondents by Gender

Characteristics	Amount	%
Gender		
Man	15	38%
Woman	25	63%
Total	40	100%

Source: Processed research data, 2017

Table 3 Characteristics of Respondents by Age

Characteristics	Amount	%
age		
20-30 Years	15	38%
31-40 years old	19	48%
> 40 years	6	15%
Total	40	100%

Source: Processed research data, 2017

Table 4. Characteristics of Respondents Based on Education

Characteristics	Amount	%
Education		
D3	6	15%
S1	34	85%
S2	0	0%
S3	0	0%
total	40	100%

Source: Processed research data, 2017

Table 5 Characteristics of Respondents Based on Working Period

Characteristics		Amount	%
Years of service	1-5 years	15	38%
	5-10 years	20	50%
	> 10 years	5	13%
Total		40	100%

3.2 Data Quality Test Analysis Results

Validity test aims to measure the extent to which a measuring instrument or question instrument can measure what it wants to measure. The validity test carried out in this study is the validity test for each statement item using Pearson correlation with a significance level of 5% or 0.05 which compares r_{count} with r_{table} with valid criteria if $r_{count} > r_{table}$.

Table 6. Management Accounting Validity Test Results (X1)

	Corrected Item- Total Correlation	r_{table}	validity
Statement 1	,392	0.312	Valid
Statement 2	,581	0.312	Valid
Statement 3	,670	0.312	Valid
Statement 4	,581	0.312	Valid
Statement 5	,670	0.312	Valid
Statement 6	,382	0.312	Valid
Statement 7	,316	0.312	Valid
Statement 8	,316	0.312	Valid
Statement 9	,496	0.312	Valid
Statement 10	,663	0.312	Valid

Source: Processed research data, 2017

3.3 Classic Assumption Test Results

To test the normality of the data, this study uses the Normal Probability Plot which compares the cumulative distribution of the actual data with the cumulative distribution of the normal distribution data. Normal Probability Plots that are normally distributed show a pattern or dots spread around the diagonal line or follow the diagonal line.



Figure 1. PP Plot Normal Graph

3.4 Simple Linear Analysis

This study was analyzed using a simple linear regression model to see how much influence management accounting has on decision making with the following basic model:

$$Y = a + b_1X_1 + e$$

Where:

Y = Decision Making

X₁ = Management Accounting

b₁ = Regression coefficient

e = error or disturbance variable

Table 7. Simple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		t	sig
	B	Std. Error	Beta			
1 (Constant)	22,441	6.083			3.689	.001
Management Accounting	407	159	.384		159	.015

Source: SPSS Processed Data, 2017

$$Y = -22.441 + 0.407 X1 + e$$

Information :

- 1) The constant of 22.441 indicates that if the independent variable is 0 then the decision-making value is 22.441.
- 2) X1 is a management accounting variable that has a regression coefficient of 0.407. This means that an increase of 1% in management accounting variables will decrease decision making with the assumption that other variables remain.

3.5 Hypothesis Test Results

a. Partial Test Results (t Test)

The t-test was used to determine the effect of each independent variable, namely management accounting, on the dependent variable, namely decision making. The t-test was performed by comparing the t-count with the t-table with a significance level of 5%. The test criteria used are:

- 1) if $t \text{ count} > t \text{ table} (nk-1)$, if $p \text{ value} < 0.05$ then it means that there is an influence of the independent variable with the dependent variable.
- 2) if $t \text{ count} < t \text{ table} (nk-1)$, $p \text{ value} > 0.05$, it means that there is no influence between the independent variable and the dependent variable.

The value of t table with $df = n - k - 1 = 40 - 1 - 1 = 38$ then the value of t table is 1.685.

Table 8. Partial Test Results (t test)

Model	Unstandardized Coefficients		Standardized Coefficients		t	sig
	B	Std. Error	Beta			
1 (Constant)	22,441	6.083			3.689	.001
Management Accounting	407	159	.384		159	.015

Based on the results of the partial test (t test) from table 4.13 it can be concluded as follows:

- a) The management accounting variable has a value of $t \text{ count} > t \text{ table}$ where $2,560 > 1,685$ with a significance level of $0.015 < 0.05$ so it can be stated that management accounting has a significant effect on decision making.

b. Coefficient of Determination Test Results (R²)

Table 9. Results of the Coefficient of Determination

Model	R	R Square	Adjusted R Square
1	.384a	.547	.625

The R Square value is 0.547 or 54.7%, this indicates that the decision-making variable that can be explained by management accounting is 54.7%, while the remaining 0.453 or 45.3% is explained by other factors not included in the model. this research.

3.6 Discussion of Research Results

a. Management Accounting on Decision Making

From the partial test results, the management accounting variable has a value of $t \text{ count} > t \text{ table}$ where $2,560 > 1,685$ with a significance level of $0.015 < 0.05$ so it can be stated that management accounting has a significant effect on decision making.

4. CONCLUSION

Based on the results of hypothesis testing and referring to the formulation and objectives of this study, conclusions can be drawn. From the partial test results, the management accounting variable has a value of $t_{count} > t_{table}$ where $2,560 > 1,685$ with a significance level of $0.015 < 0.05$ so it can be stated that Management accounting has a significant effect on decision making.

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