

## The Effect Of Implementing Responsibility Accounting On The Effectiveness Of Sales Control PT. Langkat Jaya Simalem

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### ABSTRACT

This study aims to determine the effect of cost center accountability accounting on the effectiveness of Sales control, determine the effect of revenue Center accountability accounting on the effectiveness of Sales Control and determine the effect of cost center accountability accounting and revenue Center accountability accounting simultaneously on the effectiveness of Sales control at PT Langkat Jaya Simalem. This study is a quantitative descriptive research with questionnaire Instruments conducted with a population of all permanent employees, the determination of the sample using purposive sampling using criteria, so that as many research samples. 65 people.

The results of the study obtained the value of the coefficient of accounting variables accounting accountability cost center is 2.201 and the value of the table is 1.998 then the value of the  $t_{count} > t_{table}$  ( $2.201 > 1.998$ ) with the value of  $GIS < 0.05$  ( $0.031 < 0.05$ ), the value of the coefficient of accounting variables accounting accountability income Center is 2.392 and the value of the table is 1.998 then the value of the  $t_{count} > t_{table}$  ( $2.392 > 1.998$ ) with the value of  $GIS < 0.05$  ( $0.031 < 0.05$ ), then the value of the table  $>$  table ( $2.392 > 1.998$ ) with the value of  $GIS < 0.05$  ( $0.020 < 0.05$ ). Furthermore, the value of accounting variable  $F_{count}$  accountability cost center and revenue Center accountability accounting is 31.090 and the value of the table is 2.752 then  $F_{count} > F_{table}$  ( $31.090 > 2.752$ ) with the value of  $sig < 0.05$  ( $0.003 < 0.05$ ).  $R_{square}$  value of 0.609 or  $R^2 \times 100\%$  of 60.90%, meaning that the independent variables of the study contributed greatly in explaining the effectiveness of Sales control of 60.90% while the remaining 39.10% influenced by other factors.

The conclusion of the study is the cost center accountability accounting has a significant effect on the effectiveness of Sales Control at PT. Langkat Jaya Simalem, revenue Center accountability accounting has a significant effect on the effectiveness of Sales Control at PT. Langkat Jaya Simalem and simultaneously cost center accountability accounting and revenue Center accountability accounting simultaneously significantly affect the effectiveness of Sales control at PT Langkat Jaya Simalem.

## **INTRODUCTION**

Companies need information that can meet the company's needs in decision making, resulting in the task of top management in achieving company goals becoming more difficult and complex. Companies must be able to obtain accurate information needed for decision-making purposes so that the role of accounting is increasingly needed, especially to obtain reliable information. One of them is the role of accounting as a performance assessment tool better known as accountability accounting.

As a component of the management control system, responsibility accounting is a method of financial recording that can be used by managers to assess the performance of various responsibility centers (Samryn 2011). Organizations can be grouped into responsibility centers in responsibility accounting, which helps management identify individuals responsible for budget deviations (Agnes Shinta Dewi, 2021).

A common phenomenon related to gas that occurred at the end of 2025 to early 2024, that people experienced a shortage of 3kg LPG gas which occurred ahead of the presidential and legislative elections. In Indonesia, 3 kg LPG gas is even rare throughout Indonesia. People have to pay exorbitant prices at the Highest Retail Price (HET), some even spend IDR 35,000/cylinder, due to the scarcity of 3 kg LPG gas.

Based on an initial survey in November 2024 through interviews with unit managers at PT Langkat Jaya Simalem, it was found that the responsibility accounting report had not separated between controllable and uncontrollable costs. This separation often experiences obstacles because most of the costs are not the direct responsibility of the division head, unit manager, or supervisor. In addition, managers have not fully implemented clear guidelines regarding cost allocation, even though this is important for management. On the other hand, accountability accounting reporting is still done manually and has not utilized information technology-based applications. PT. Langkat Jaya Simalem faces a number of problems related to LPG inventory. In the second quarter (April-June 2024), there was an increase in operational costs amidst declining sales, as well as a spike in demand ahead of Eid al-Fitr due to tight competition between 3 kg LPG agents. This caused a difference between the budget and the realization. Similar problems occurred again in the third quarter (July-September 2024), where operational costs increased again but sales continued to decline, influenced by gas shortages due to speculative practices that mixed 3 kg LPG gas into 5 kg. In addition, differences are often found between the physical amount of inventory in the warehouse and the records in the general ledger, which is caused by weak coordination and supervision between the head of the warehouse division and Pertamina in recording inventory.

Research on the effect of implementing responsibility accounting on the effectiveness of sales control has been widely conducted, but this research is specifically on PT. Langkat Jaya Simalem. Previous research by Utamiatun Vita Yuwita (2019) with the title of research analysis of the implementation of investment center responsibility accounting in achieving profitability. The difference between this research and previous research is that previous research

focused on discussing responsibility accounting in investment centers and its relationship to achieving profitability, while the author's research is on the implementation of responsibility accounting on the effectiveness of sales control.

## **LITERATURE REVIEW**

According to Animah and Astuti (2015:214) responsibility accounting is an accounting used to measure the performance of each responsibility center according to the information needed by managers to operate their responsibility centers as part of the control system. Furthermore, Rudianto (2018) stated that responsibility accounting is an accounting system that recognizes various responsibility centers as a whole and reflects the plans and actions of each responsibility center by determining certain income and costs for the center that has the relevant responsibility.

The basic concept in the responsibility accounting system can be explained as follows: (Salman, et al., 2016)

1. Responsibility accounting is an accounting system that is structured based on an organizational structure that clearly separates the duties, authorities, and responsibilities of each level of management.
2. Responsibility accounting encourages individuals, especially managers, to play an active role in achieving company goals effectively and efficiently.
3. Budgeting in responsibility accounting is based on the responsibility center from the responsibility report, the conformity between realization and budget can be known, so that deviations that occur can be analyzed and solutions sought by the responsibility center manager.

The responsibility accounting report is the result of evaluation and performance assessment which is useful for top management in preparing work plans for the next period, both for each responsibility center and for the interests of the company as a whole.

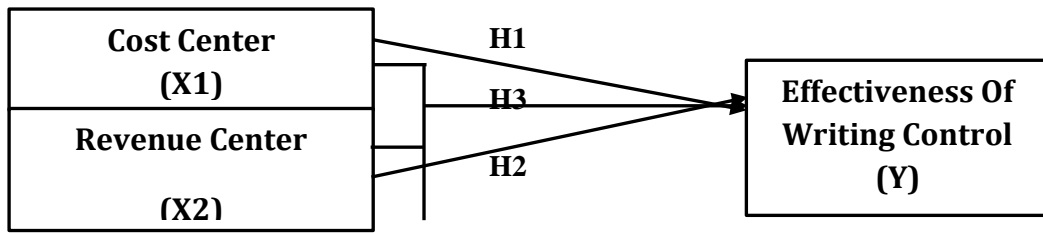
According to Sumarsan (2017:81) a responsibility center can be interpreted as every work unit in an organization led by a manager who offers activities in the work unit. Sugiri (2015) states that a responsibility center is an organizational unit led by a manager who is responsible for all activities of the unit. So it can be understood that a responsibility center is a business segment or a particular activity led by a manager who is responsible for the activities that occur.

### *Characteristics of Accountability Accounting Information*

The qualitative characteristics of financial statements are the characteristics that make the information in the financial statements useful for users in making economic decisions. The qualitative characteristics of finance according to the Indonesian Accounting Association through PSAK No. 1. (2018:16) are:

1. Comparable
2. Verifiable
3. Timely
4. Understandable

Figure 1. Conceptual Framework



Based on the above framework, the author makes the following hypotheses:

1. The effect of the implementation of cost center responsibility accounting (X1) has a significant effect on the effectiveness of sales control (Y) at PT. Langkat Jaya Simalem.
2. The implementation of revenue center responsibility accounting (x2) has a significant effect on the effectiveness of sales control at PT. Langkat Jaya Simalem.
3. The effect of the implementation of cost center responsibility accounting (X1) and revenue center responsibility accounting (X2) simultaneously on the effectiveness of sales control (Y) at PT. Langkat Jaya Simalem.

**METHODOLOGY**

This research uses associative quantitative research, because it aims to analyze the relationship between cost center and revenue center responsibility accounting with the effectiveness of sales control at PT. Langkat Jaya Simalem.

**Population and Sampel**

The population in this study were all employees at the head office and branches of PT. Langkat Jaya Simalem as many as 275 people. So the sample of this study were managers, division heads and unit managers at PT. Langkat Jaya Simalem both at the head office and branch offices of Binjai, Deliserdang, Medan and Karo.

Tabel 1 Jumlah Sampel Penelitian Berdasarkan Kriteria Sampel

No	Job Titles	PT. Langkat Jaya Simalem					Jlh
		Kantor Pusat dan Cabang					
		Langkat	Binjai	Deli Serdang	Meda	Karo	
1	Area Manager	1	1	1	1	1	5
2	Head Of Finance Division	1	1	1	1	1	5
3	Head Of Tax Accounting Division	1	1	1	1	1	5
4	Head Of Personnel Division	1	1	1	1	1	5
5	Head Of Warehouse	1	1	1	1	1	5
6	Head Sales Of Division	1	1	1	1	1	5
7	Field Operations Unit Manager	1	1	1	1	1	5
8	Administrative Unit Manager	1	1	1	1	1	5

9	Sales Unit Manager	1	1	1	1	1	5
10	Marketing Unit Manager	1	1	1	1	1	5
11	Distribution Unit Manager	1	1	1	1	1	5
12	Research Unit Manager	2	2	2	2	2	10
Jumlah		13	13	13	13	13	65

Based on the table data obtained, the majority of research samples at the head office of PT. Langkat Jaya Simalem amounted to 65 people as responsibility center holders, namely managers, division heads and unit managers in work units at PT. Langkat Jaya Simalem and branch offices. The sampling method used in this study was the purposive sampling technique.

## RESEARCH RESULTS

### Responden

Descriptive analysis is a description or explanation of the results of data collection that has been carried out which comes from questionnaires that have been filled out by respondents as a form of personal statement related to the problem being studied. The number of samples in this study were respondents who were permanent employees and were willing to be samples, namely 65 employees of PT Langkat Jaya Simalem. Respondent data was processed using descriptive analysis, to get an overview of the identity or characteristics of respondents, as described below:

**Table 2**  
**Charateristics of Respondents based on**  
**Gender, Age, and Education**

No	characteristic		Number	Percentage
1	Gender	Laki-Laki	48	73.85
		Perempuan	17	26.15
	<b>Number</b>		<b>65</b>	<b>100.00</b>
2	Age	18 - 27 thn	12	18.46
		28 - 37 thn	15	23.08
		38 - 47 thn	24	36.92
		> 48 thn	14	21.54
	<b>Number</b>		<b>65</b>	<b>100.00</b>
3	Education	SMA/SMK	15	22.73
		Diploma (D3)	17	25.76
		Sarjana (S1)	26	39.39
		Magister (S2)	8	12.12
	<b>Number</b>		<b>65</b>	<b>100.00</b>
4	Length Of Work	< 10 tahun	17	26.15
		11 - 21 tahun	21	32.31
		22 - 32 tahun	27	41.54
		> 33 tahun	0	0.00
	<b>Number</b>		<b>65</b>	<b>100.00</b>

Based on the data in Table 4.1, most of the respondents in this study were male, 48 people (73.85%). The majority of respondents aged 38-47 years were 24 people (36.92%), the majority had a Bachelor's degree, 21 people (34.29%) and the majority had worked for 25-32 years, 27 people (41.54%)

**Validity Test**

The distribution of questionnaires in the validity and reliability test was given to 65 people who were the research sample. The rtable value with df = 65 at a sig value of ( $\alpha$ ) = 0.05 then df = 65-3, so that rtable (0.05:62), was obtained at 0.240. The validity value or rcount value is seen in the Corrected item total correlation column used to compare with the rtable value. The validity value of each variable, namely cost center responsibility accounting (X1), revenue center responsibility accounting (X2) and sales control effectiveness (Y) at PT Langkat Jaya Simalem

**Reliability Test**

To obtain the reliability of the research data, testing was carried out using SPSS 26.0 with the criteria: ralpha greater than rtable then declared reliable. The results of the reliability test of the research variables in the form of cost center accountability accounting (X1), revenue center accountability accounting and sales control effectiveness at PT Langkat Jaya Simalem in the table below.

**Table 3 Reliability Statistics**

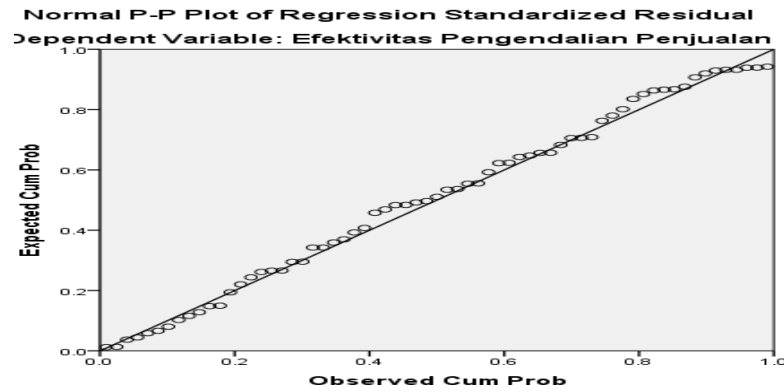
Cronbach's Alpha <sup>a</sup>	Cronbach's Alpha Based on Standardized Items <sup>a</sup>	N of Items	r <sub>table</sub>
.898	.897	10	.60
.898	.899	12	.60
.833	.835	18	.60

Source : Secondary Data Processed by SPSS, 2025

Based on the reliability test conducted using Cronbach Alpha, all variables in this study are reliable because the Alpha value is greater than 0.6, thus the measurement instrument has passed the reliability test.

**Normality Test**

The Normality Test aims to test whether the regression model is normally distributed. The normality test can be done by graphical analysis, namely the Normal P-P Plot of Regression Standardized Residual. The questionnaire consists of 40 questions consisting of 10 questions of cost center accountability accounting variables, 12 questions of revenue center accountability accounting and 18 questions of sales control effectiveness. The normality test was carried out by analyzing the following normal PP Plot of Regression Standardized Residual graph:



**Gambar 2** Pegujian Normalitas.

**Source :** Secondary Data Processed by SPSS, 2025

Based on the data from Figure 4, it can be seen that the points spread following the data along the diagonal line, this means that the data is normally distributed. In addition, the normality test can also be done using the Kolmogorov-Smirnov test at a significant level of  $\alpha = 0.05$  (5%). The Kolmogorov-Smirnov test results can be seen in the following table:

**Table 4** *Kolmogorov-Smirnov Test*  
**One-Sample Kolmogorov-Smirnov Test**

		Efektivitas Pengendalian Penjualan
N		55
Normal Parameters <sup>a,b</sup>	Mean	80.4154
	Std. Deviation	6.15145
Most Extreme Differences	Absolute	0.094
	Positive	0.060
	Negative	-0.094
Test Statistic		<b>0.757</b>
Asymp. Sig. (2-tailed)		<b>0.609</b>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

**Source :** Secondary Data Processed by SPSS, 2025

Based on the data in Table 4, the data is normally distributed with a test statistic value of 0.757 because the Asympy.Sig (2-tailed) value is 0.609 where this figure is above the significance level of 0.05 or 5%. or the asympy.sig (2-tailed) value > 0.05 thus the Asympy.Sig value > 0.05 (0.609 > 0.05).

### Multicollinearity Test

Symptoms of multicollinearity can be seen from the magnitude of the Tolerance and VIF (Variance Inflation Factor) values. These two measures show which independent variables are explained by other dependent variables. The value used for Tolerance > 0.10 and VIF < 10.0 then there is no multicollinearity. The magnitude of the Tolerance and VIF (Variance Inflation Factor) values can be seen in the following table:

**Tabel 5 Multicollinearity Test**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Cost center responsibility accounting	0.473	2.113
	Revenue center responsibility accounting	0.473	2.113

a. Dependent Variable: Efektivitas Pengendalian Penjualan

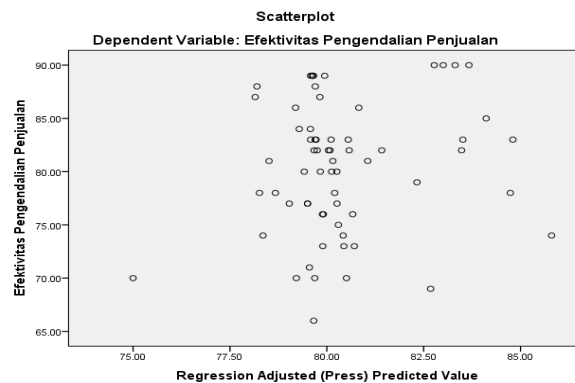
Source : Secondary Data Processed by SPSS, 2025

Based on the data in Table 5 , it shows that all independent variable values have a Tolerance value > 0.10 and VIF < 10.00 where the Tolerance value of the cost center accountability accounting and revenue center accountability accounting variables is (0.473 > 0.10) while the VIF value of the cost center accountability accounting and revenue center accountability accounting variables is (2.133 < 10.0), this means that in this study there is no multicollinearity.

### Heterokedasticity Test

The heteroscedasticity test can be done with graphs and statistical analysis in the form of the scatterplot test and the spearman rank method. Through graphical analysis, a regression model is considered to have no heteroscedasticity if the points spread randomly and do not form a certain clear pattern and are scattered above and below zero on the Y axis as shown in the following figure:

**Gambar 3 Heterokedasticity Test**



**Source :** Secondary Data Processed by SPSS, 2025

Based on the data in Figure 3 that the points spread randomly and do not form a certain pattern that is clear and spread both above and below zero on the Y axis. The results of data analysis show that the points spread randomly and do not form a certain pattern so there is no indication of heteroscedasticity in the regression model, so the linear regression model is feasible to use to predict the effect of Accountability Accounting on Sales Control Effectiveness at PT Langkat Jaya Simalem which is the independent variable.

### Multiple Linear Regression Analysis

**Table 6 Multiple Linear Regression Test Result Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	76.502	6.164			
1 Cost center responsibility accounting	0.407	0.185	0.388	0,473	2.113
Revenue center responsibility accounting	0.399	0.167	0.421	0,473	2.113

a. Dependent Variable: Efektivitas Pengendalian Penjualan

**Source :** Secondary Data Processed by SPSS, 2025

Based on the data in Table 6 , the multiple linear regression equation is as follows:  $Y = 76.502 + 0.407X_1 + 0.399X_2$ . The explanation of the multiple linear regression equation is as follows:

#### 1) Constant Value

The constant value is 76.502, this indicates that if the value of the independent variable (X) in the form of cost center accountability accounting and revenue center accountability accounting is equal to 0, or if Cost Center Accountability Accounting and Revenue Center Accountability Accounting do not exist, the value of Sales Control Effectiveness (Y) Sales Control Effectiveness at PT Langkat Jaya Simalem is 76.502 of the existing research variables.

#### 2) Regression Coefficient of Cost Center Accountability Accounting (X1)

The regression coefficient value of Cost Center Accountability Accounting is 0.407, which means that if there is an increase or addition to the X1 variable while X2 is constant, the value of variable Y will also increase and vice versa. This means that if Cost Center Accountability Accounting increases 1 time and Revenue Center Accountability Accounting does not change, the Sales Control Effectiveness (Y) of PT Langkat Jaya Simalem will also increase by 0.407 and vice versa.

#### 3) Regression Coefficient of Revenue Center Accountability Accounting (X2)

The regression coefficient value of revenue center accountability accounting of 0.399 means that if there is an increase or addition to the variable

X1 while X2 is constant, the value of variable Y will also increase and vice versa. This means that if the revenue center accountability accounting increases 1 time and the cost center accountability accounting does not change, the Sales Control Effectiveness (Y) at PT Langkat Jaya Simalem will also increase by 0.399 and vice versa.

**t hypothesis test**

The t-test (partial test) is conducted to see individually the significant effect of the independent variable (X) on the dependent variable where the effect of cost center accountability accounting and revenue center accountability accounting partially on the effectiveness of sales control (Y) at PT Langkat Jaya Simalem, seen in the following table:

**Table 7 Test Result t Coefficients<sup>a</sup>**

Model	t	Sig.
(Constant)	12.411	0,000
1 Cost center responsibility accounting	<b>2.201</b>	<b>0,031</b>
Revenue center responsibility accounting	<b>2.392</b>	<b>0,020</b>

a. Dependent Variable: Sales Control Effectiveness

**Source :** Secondary Data Processed by SPSS, 2025

Based on the data in Table 7 , the partial coefficients value of each variable, with the following explanation:

- 1) Effect of Cost Center Accountability Accounting (X1) on Sales Control Effectiveness (Y)

The result of the tcount value of Cost Center Accountability Accounting is 2.201 and the ttable value is 1.998 (=TINV (0.05,62) with the provisions of the tcount> ttable and sighitung < sigtabel or (2.201> 1.998) and (0.031 < 0.05). Thus, cost center accountability accounting partially has a significant effect on the effectiveness of sales control (Y) at PT Langkat Jaya Simalem.

- 2) Effect of Revenue Center Accountability Accounting (X2) on Sales Control Effectiveness (Y)

The result of the tcount value of Revenue Center Accountability Accounting is 2.392 and the ttable value is 1.998 (=TINV (0.05,62) with the provisions of the tcount> ttable and sighitung < sigtabel or (2.392> 1.998) and (0.020 < 0.05). Thus, Revenue Center Accountability Accounting partially has a significant effect on Sales Control Effectiveness (Y) PT Langkat Jaya Simalem.

**Simultaneous Test (F Test)**

The F-test (simultaneous test) is conducted to see simultaneously (simultaneously) the significant effect of the independent variables on the dependent variable, to see the effect of Cost Center Responsibility Accounting

(X1) and Revenue Center Responsibility Accounting (X2) on the Effectiveness of Sales Control (Y) The Effectiveness of Sales Control of PT Langkat Jaya Simalem is shown in the following table:

**Table 8 Simultaneous Test (F Test)**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	219.529	2	109.764	<b>31.090</b>	<b>0,003<sup>b</sup></b>
	Residual	2202.256	62	35.520		
	Total	2421.785	64			

a. Dependent Variable: Sales Control Effectiveness

b. Predictors: (Constant), Cost Center Accountability Accounting

**Source :** Secondary Data Processed by SPSS, 2025

Based on the data in the table 8, the F-value of Cost Center Responsibility Accounting and Revenue Center Responsibility Accounting is 31,090 and the t-value is 2,752 (=FINV(0.05,3,62)) with the condition that the F-value > F-table and sig-value < sig-table or (31,090 > 2,752) and (0.003 < 0.05). Thus, cost center responsibility accounting and revenue center responsibility accounting

**Coefficient Determination Test (R<sup>2</sup>)**

The determination coefficient (R<sup>2</sup>) test is used to measure the proportion or percentage of the ability of the research model in the form of independent variables in explaining the dependent variable. The determination coefficient ranges from zero to one (0 < R<sup>2</sup> < 1). If R<sup>2</sup> is getting bigger (approaching one), then it can be said that the research model used makes a big contribution to explaining the ability of Cost Center Responsibility Accounting and Revenue Center Responsibility Accounting to explain Sales Control Effectiveness, and vice versa as seen in the following table:

**Tabel 9 Model Summary Goodness of Fit (R<sup>2</sup>)**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,781 <sup>a</sup>	<b>0,609</b>	0,598	3.95989

a. Predictors: (Constant), Efektivitas Pengendalian Penjualan, Akuntansi Pertanggungjawaban Pusat Biaya

b. Dependent Variable: Efektivitas Pengendalian Penjualan

**Source :** Secondary Data Processed by SPSS, 2025

Based on the data in Table 9, the RSquare value is 0.609 or R<sup>2</sup> x 100% of 60.90%, meaning that the independent variables of the study provide a very strong relationship in explaining the Effectiveness of Sales Control of 60.90% while the remaining 39.10% is influenced by other factors outside this study such as budgeting variables, preparation of product sales targets, policies for giving

rewards and punishments to responsibility center managers. The ability to achieve predetermined sales targets, personal factors.

## DISCUSSION

Based on the statistical analysis that has been carried out on each research variable, the researchers try to provide a discussion of the problems discussed in this study, namely:

### 1. Effect of Cost Center Accountability Accounting on Sales Control Effectiveness at PT Langkat Jaya Simalem

Based on the results of data processing, it is known that the  $t_{count}$  value of the cost center accountability accounting variable is 2.201 and the  $t_{table}$  value is 1.998 (Excel formula =TINV (0.05,52) with the provisions of the  $t_{count} > t_{table}$  and  $s_{hitung} < s_{tabel}$  or  $(2.201 > 1.998)$  and  $(0.031 < 0.05)$ . Thus, cost center accountability accounting partially has a significant effect on the Sales Control Effectiveness of PT Langkat Jaya Simalem.

The concept of responsibility is part and management accounting, where accounting information is presented that emphasizes the responsibility of the activities of the company's activities. The bigger the company, the bigger the planning problem, and the more complicated it is to control the company's activities. Therefore, many companies have begun to delegate part of the planning and control functions. This means that some of the manager's duties and authority are delegated to his subordinates.

### 2. Effect of Revenue Center Accountability Accounting on Sales Control Effectiveness at PT Langkat Jaya Simalem

Based on the results of data processing, it is known that the  $F_{count}$  value of the Revenue Center Accountability Accounting variable is 2.392 and the  $t_{table}$  value is 1.998 (in the Excel formula =TINV (0.05,3,62) with the provisions of the  $t_{count} > t_{table}$  and  $s_{hitung} < s_{tabel}$  or  $(2.392 > 1.998)$  and  $(0.020 < 0.05)$ . Thus, revenue center accountability accounting partially has a significant effect on Sales Control Effectiveness (Y) at PT Langkat Jaya Simalem Sales Control Effectiveness.

Sales Control Effectiveness reflects a person's feelings towards his work, this can be seen in the positive attitude of employees towards work and everything faced in their work environment. This attitude is reflected by work morale, discipline, and work performance. Sales Control Effectiveness is also a positive attitude of employees towards various situations at work. For the organization, the Sales Control Effectiveness of employees must receive attention and fulfillment of this is primarily the task of the organization's leadership. For employees, Sales Control Effectiveness is an individual factor and a means to achieve work productivity. So in the scope of human resource management, the Sales Control Effectiveness factor provides benefits both for the organization/company, employees, and even for society.

### 3. Effect of Cost Center Accountability Accounting and Revenue Center Accountability Accounting on Sales Control Effectiveness of PT Langkat Jaya Simalem

Based on the results of data processing, the  $F_{count}$  value of the Cost Center Accountability Accounting and Revenue Center Accountability

Accounting variables is 31.090 and the ttable value of 2.752 (Excel formula =FINV (0.05,3,52) with the provisions of the  $F_{count} > F_{table}$  and  $s_{hitung} < s_{tabel}$  or  $(31.090 > 2.752)$  and  $(0.000 < 0.05)$ . Thus, Cost Center Accountability Accounting and Revenue Center Accountability Accounting simultaneously have a significant effect on the Sales Control Effectiveness of PT Langkat Jaya Simalem.

Responsibility accounting information is an asset, income and costs associated with managers who are responsible for certain responsibility centers. The accountability report created has information about the past, and can be used as information for the future which is useful for budgeting. Responsibility for cost control should be assigned to the person responsible for preparing the budget for the costs they control. The responsibility itself is limited to costs that can be controlled and as a measure of the work performance of each person by comparing actual costs with previously budgeted costs.

Cost control is how management takes action in directing activities that are being carried out so that they run in accordance with predetermined goals. Therefore, to be able to achieve the set goals, a control process must go through several procedures such as setting standards that are used as benchmarks, recording the results of realization, and comparing the implementation of the realization results with the standards that have been set. In the form of a cost control report where this report makes the manager as responsible for the incurrence of costs can explain if there are deviations.

Every organization or company that is large or small in scale is generally oriented towards achieving profit. The success of the company in achieving the desired profit is certainly influenced by the control of costs carried out. Cost control is how management takes action in directing activities that are being carried out so that they run in accordance with predetermined goals."

The revenue center is a responsibility center whose manager is responsible only for sales and increasing the revenue of the responsibility center. The manager in charge of a revenue center is required to make an accountability report containing the revenue target and its realization, so that through the report the difference from the revenue target will be known both profitable and detrimental to the company.

## **CONCLUSION**

Based on the research results, the following conclusions can be drawn:

1. Cost Center Responsibility Accounting has a positive and significant effect on Sales Control Effectiveness.  $t_{count} > t_{table}$  and  $s_{hitung} < s_{tabel}$  or  $(2.201 > 1.998)$  and  $(0.031 < 0.05)$ , so by considering the table value,  $H_0$  is rejected and  $H_a$  is accepted.
2. Revenue Center Responsibility Accounting has a significant effect on Sales Control Effectiveness at PT Langkat Jaya Simalem Medan, seen from the value of Revenue Center Responsibility Accounting has a significant positive effect on Sales Control Effectiveness at PT Langkat Jaya Simalem.  $t_{count} > t_{table}$  and  $s_{hitung} < s_{tabel}$  or  $(2.392 > 1.998)$  and  $(0.020 < 0.05)$ ,  $H_0$  is rejected and  $H_a$  is accepted.

3. Cost Center Responsibility Accounting and Revenue Center Responsibility Accounting have a significant effect simultaneously on the Effectiveness of Sales Control at PT Langkat Jaya Simalem Medan, seen from the value of  $F_{count} > F_{table}$  and  $sig_{count} < sig_{table}$  or  $(31.090 > 2.752)$  and  $(0.000 < 0.05)$ .
4. The RSquare value is 0.609 or  $R^2 \times 100\%$  of 60.90%, meaning that the independent variables of the study provide a very strong relationship in explaining the Effectiveness of Sales Control of 60.90% while the remaining 39.10% is influenced by other variables that are not carefully studied in this study

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The journal entitled The Effect of Implementation of Accountability Accounting on the Effectiveness of Sales Control at PT. Langkat Jaya Simalem is a study that uses quantitative methods and data processing through SPSS software. The data used were obtained from questionnaires distributed to company employees. Hopefully, this journal can provide useful insights and contribute to understanding how the implementation of accounting information systems affects internal cash control in manufacturing companies.

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