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Does Work Motivation Moderates The Relationship Between Responsibility Accounting, Competence, and Managerial Performance?

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ABSTRACT

This study aims to determine the effect of employee responsibility accounting and competence on managerial performance with motivation as a moderate variable. The research was conducted by taking a sample of 100 respondents. The sampling technique in this study used a purposive sampling technique. The data analysis technique used is linear regression. The results showed that responsibility accounting had a positive effect on managerial performance. employee competence has no effect on managerial performance. Work motivation does not reduce the relationship between responsible accounting and managerial performance. Work motivation can strengthen the relationship between employee competence and managerial performance. This study provides a theoretical contribution to the development of a new model using work motivation variables. This study also makes a practical contribution to identifying the motivation of each employee in detail.

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1. INTRODUCTION

Effective and efficient management control is a key to the success of managerial performance. The elements of performance that will be assessed in the performance appraisal are quantity of results, quality of results, timeliness of results, attendance and ability to work together. All these elements will be the basis for measuring the performance of each individual. A manager may not be able to completely control the problems that arise in a company.

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Therefore, managers must give responsibility and authority to managers under them. However, the delegation of authority must be followed by an appropriate control system so that the potential for abuse can be reduced. According to Supriyono (2000), the management control system consists of two elements, namely: a management control structure consisting of responsibility centers and a management control process that discusses how the responsibility centers work using available information.

Companies that apply responsibility accounting make it possible to record business activities carried out by the company and can find out which units are responsible for activities and business units that are not running efficiently. According to Kinasih and Aisyah (2013), responsibility accounting needs to be applied to facilitate the assessment of managerial performance. Furthermore, responsibility accounting has a direct or indirect influence on managerial performance. The direct effect is that the implementation of good responsibility accounting will help the company's management to assess the performance of each responsibility center in order to make decisions and achieve the company's vision and mission as a whole and maximally. While the indirect influence is the application of good responsibility accounting can help facilitate the work of managers in decision making, so that their work can be completed properly.

In addition to accountability accounting, other factors to support the activities and performance of the company need the competence of managers. According to Cahyani and Damayanthi (2019) competence is the ability to carry out a task based on knowledge, skills and attitudes. A competent person is someone who easily, quickly and intuitively does the job with the skills he has. The competence of a manager and responsibility accounting information will continue if there is also a clear work motivation. ¹⁰ Motivation is a factor that encourages someone to do a certain activity, therefore motivation is often interpreted as a factor driving a person's behavior. Motivation will increase maximum work discipline from managers will make employees carry out tasks and obligations desired by the company and the resulting managerial performance will improve the company's operational performance (Cahyani and Damayanthi: 2019). A good and growing industry certainly does not escape a good management system and management, and with good management it will have an impact on the performance of employees, staff and professional experts to support the satisfaction provided by the company.

Responsibility accounting plays an important role in a company because it can control the responsibilities of each department. Prima (2014) reveals that there is a positive influence between responsibility accounting on managerial performance. This shows that the change in

managerial performance is in line with changes in the application of responsibility accounting, the increasing complexity in the application of responsibility accounting, the increasing managerial performance, and vice versa the decreasing complexity in the application of responsibility accounting, the managerial performance is decreasing. Different things are revealed by Maimunah (2015) which states that responsibility accounting does not have a positive effect on managerial performance. These different results indicate that there are still inconsistencies in the results in linking between responsibility accounting and managerial performance.

In addition to the responsibility accounting factor, there are other factors that determine performance, namely competence. The result of Riyanda's research (2017) revealed that competence has a positive effect on performance. On the other hand, Fuad (2016) depicts that competence does not have a positive effect on performance, this is because there are other factors that are more strengthening in relation to performance.

The size of the influence of responsibility accounting and competence on performance can also be influenced by the motivation of each individual. Motivation is a condition that can generate, direct, and maintain behavior related to the work environment. Research related to motivation in moderating the application of responsibility accounting and competence to managerial performance was previously conducted by Savitri (2020). The results of his research indicate that responsibility accounting has a positive effect on the effectiveness of cost control and work motivation is able to moderate the relationship between the application of responsibility accounting on the effectiveness of cost control. In contrast to the research conducted by Hernanda (2014) which states that motivation as a moderating variable does not have a role in strengthening accountability accounting and budgetary participation on managerial performance.

This study aims to examine the effect of responsibility accounting and competence on managerial performance with work motivation as a moderating variable. Work motivation was chosen as a moderating variable because motivation is a factor that encourages a person's behavior to work more effectively and efficiently to achieve company targets, so researchers are interested in adding work motivation as a moderating variable. This research is a development of Prima's (2014) model which uses responsibility accounting variables and managerial performance, Riyanda (2017) about the effect of competence on employee performance and Rahayu's research (2017) about the effect of competence on employee

performance. While the moderating variable is taken from Savitri's (2020) research on the effect of responsibility accounting with work motivation as a moderator.

Literature Review

Yuniarsih and Suwatno (2013) depict that managerial performance is the level of achievement of a manager for the efforts he has made in implementing programs that have been made previously to achieve the goals that have been set. According to Lubis and Suzan (2016), managerial performance is defined as the performance of individual members of the organization in managerial activities, including planning, investigation, coordination, evaluation, supervision, staffing, staffing, negotiation, and representation. Wulandari and Riharjo (2016) state that performance is related to how much ability each level of management has in building the company and increasing productivity and company performance both in terms of human resource quality performance as well as financial performance.

Responsibility accounting is a term used to describe planning accounting as well as measuring and evaluating organizational performance along the lines of responsibility. This line of responsibility includes revenues, as well as expenses that are accumulated and reported by the responsibility center. The responsibility center is a part of the organization that is accumulated as a whole for the sake of recording (Lubis 2009).

Hansen and Mowen (2009), suggest that responsibility accounting is a fundamental tool for management control and is determined through four important elements, namely giving responsibility, making performance measures or benchmarking, evaluating performance, and giving awards. Responsibility accounting aims to influence behavior in such a way that a person or company's activities will be adjusted to achieve a common goal. Meanwhile, Samryn (2012) states that the definition of responsibility accounting is an accounting system.

Sedarmayanti (2009) defines competence as the characteristics that underlie individuals to achieve superior performance. Competence is also the knowledge, skills, and abilities related to work, as well as abilities needed for work. Wibowo (2007), also suggests that competence is an ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude required by the job.

Mohd Noor and Dola (2009) provide the definition of competency include the aptitude necessary to enhance basic abilities and to raise job performance to a higher level. The definition explains that competence can be defined as the talent needed to improve basic abilities and to improve performance to a higher level. Meanwhile, Spencer and Spencer (199)

stated that a competency is an underlying characteristic of an individual that is related to criterion-referenced effective and/or superior performance in a job or situation.

Motivation is the degree to which an individual wants and tries to carry out a task or job well and is willing to expend a high level of effort towards organizational goals, conditioned by the ability of that effort to meet an individual need (Ghozali and Pradana Adiputra, 2002). . Hasibuan (2006) defines motivation as providing a driving force that creates one's work enthusiasm so that they want to work together, work effectively, and integrate with all efforts to achieve satisfaction. Motivation is the driving force that causes an action to occur. Motivation also gives a person's passion to be even more active at work. Increased passion in work will increase productivity at work.

Hypotheses Development

Responsibility accounting is a system that measures the various results achieved by each responsibility center. Responsibility accounting reflects the value created by each manager in using various resources to carry out the manager's role in achieving company goals. Prima (2014) explains that the application of responsibility accounting has a positive effect on managerial performance. Positive means that changes in managerial performance are in line with changes in the application of responsibility accounting, the higher the application of responsibility accounting, the higher the managerial performance. This is in line with the research of Cahyani and Damayanthi (2019) which states that the responsibility accounting variable has a positive effect. Thus, the hypotheses that can be developed in this study are as follows:

H1: Responsibility accounting has a positive effect on Managerial Performance

Managerial attitude in carrying out responsibilities can identify the characteristics of knowledge. Competent managers must have the skills and effectiveness in their work to be able to carry out their duties properly, so as to achieve professionalism in their work. Effective and efficient managerial performance professionalism will have an impact on the company in carrying out the company's general goals. Wasana (2016) explains that competence has a positive effect on managerial performance. This research is supported by Yudistira and Siwantara (2013) who state that competence has a positive influence on managerial performance. Thus the hypotheses that can be developed in this study are as follows:

H2: Managerial competence has a positive effect on managerial performance

Motivation is the degree to which an individual wants and strives to carry out a task or job well and is willing to expend a high level of effort towards organizational goals, conditioned

by the ability of that effort to meet an individual need (Ghozali and Pradana Adiputra, 2002). . Pristiningsih (2015) explains that motivation can moderate the effect of competence on employee performance. Increased competence accompanied by motivation will increase managerial performance. Thus, the hypotheses that can be developed in this study are as follows:

H3: Work motivation will moderate the effect of responsibility accounting on managerial performance

Managerial competence is one of the keys to effective performance in carrying out the company's business activities. In addition to managerial competence, each individual also needs motivation to be able to encourage a manager to work as much as possible. Motivation will increase work discipline which will make a manager carry out his duties and obligations which can improve company performance. Pristiningsih (2015) explains that motivation can moderate competence on employee performance. Thus the hypothesis that can be proposed is as follows:

H4: Work motivation can moderate the effect of applying competence on managerial performance

Research Model

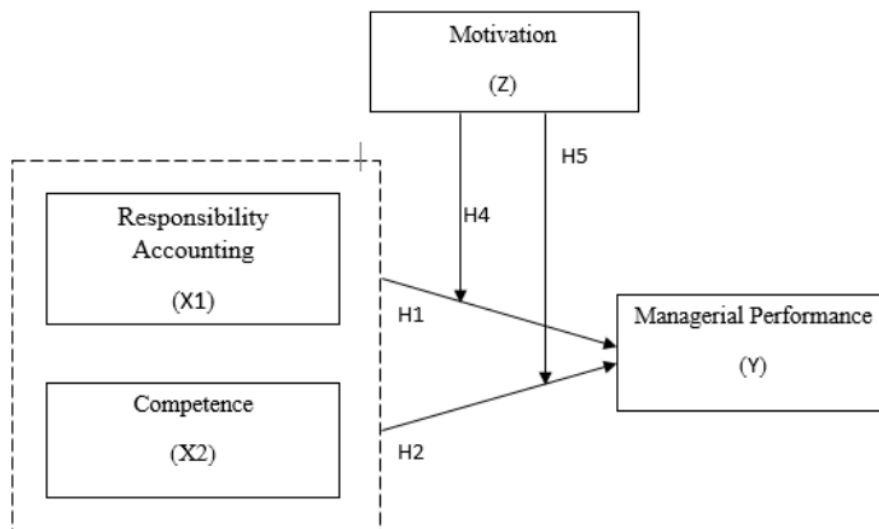


Figure 1: Research Model

2. RESEARCH METHOD

This research is a quantitative research using data collection method, namely survey. The survey was conducted by distributing questionnaires to respondents. The sample in this study is the head of the division, assistant manager and all managers at PT. Kereta Api Indonesia (Persero) Madiun as many as 100 people. The sampling technique in this study used purposive sampling with the criteria of having work experience for 1 year and having a structural position in the company. Measurement of the questionnaire on accountability accounting variables (X1), competence (X2) and work motivation (Z) using a 5-point Likert scale with the following specifications: 1 = STS (Strongly Disagree), 2 = TS (Disagree), 3 = N (Neutral), 4 = S (Agree) and 5 = SS (Strongly Agree) while the managerial performance variable (Y) uses a rating scale with a score of 1-9 with the following specifications: (Scores 1-3 indicate performance at below average), (Scores 4-6 indicate average performance) and (Scores 7-9 indicate above average performance). Data obtained from questionnaires given directly to respondents who meet the requirements to be the research sample.

3. RESULT AND ANALYSIS

Table 1. Sample Respondent

Description	Amount
Distributed Questionnaire	123
Non-returnable and unusable questionnaire	23
Returnable and usable questionnaire	100

Before testing the hypothesis, the validity and reliability tests were carried out first. Validity test is done to measure what should be measured. The results show that all indicators in each question item are declared valid. After that, a reliability test was carried out which showed that all variables showed reliable results

Tabel 2 Hypothesis Result

Model		Hypothesis Result				
		B	Std. Error	Beta	T	Sig.
1	(Constant)	13.098	8.658		1.513	.134
	Responsibility Accounting	1.542	.367	1.487	4.202	.000
	Competence	-3.550	1.087	-2.224	-3.267	.002
	X1_Z	-.042	.013	-2.654	-3.164	.002

X2_Z	.135	.037	4.254	3.637	.000
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a. Dependent Variable: Managerial Performance

The results reveal that hypothesis 1 has a t-statistics value of 4.202, meaning that responsibility accounting has a positive effect on managerial performance. Meanwhile, hypothesis 2 shows the t-statistics value of -3.267. Thus, it means that competence has no effect on managerial performance. The results of this test indicate that responsibility accounting moderated by work motivation has a t-statistics value of -3.164. Thus, it means that work motivation weakens the relationship between responsibility accounting and managerial performance. The results of this test indicate that the competence moderated by work motivation has a t statistic of 3,637. Thus, H4 is accepted, meaning that work motivation can strengthen the relationship between employee competence and managerial performance.

Responsibility accounting states that the budget is a means of controlling all company resources to achieve certain goals. The form of accountability to the budget will improve the performance of company managers. Responsibility accounting reflects the score made by each manager in using various resources to carry out the manager's role in achieving company goals. The results of this study are in accordance with Prima's (2014) research which states that the application of responsibility accounting has a positive effect on managerial performance. Positive means that there is a unidirectional relationship between the application of responsibility accounting and managerial performance.

The second hypothesis shows that competence does not affect managerial performance. The researcher suspects that the unsupported is due to the competence variable which is more dominated by the cognitive aspect compared to the experience in the field of managers. Because most leaders do not continue their studies to the doctoral level, the competencies that managers may mean can be experience and capacity in leading. The results of this study are in accordance with the results of research conducted by Fuad (2016) which states that work competence does not directly affect the performance of managers.

The third hypothesis shows that motivation actually weakens the relationship between responsibility accounting and managerial performance. Researchers suspect that every human being has a high rationality and self-interest behavior. In this context, because it is possible that his motivation for himself is greater than that of the company, the consequence of this motivation is that it actually weakens the relationship between accountability accounting and managerial performance. The results of this study also occur in the results of research conducted by Hernanda (2014) which states that motivation as a moderating variable does not

have a role in strengthening accountability accounting and budgetary participation on managerial performance. The results of this study indicate that there is no direct relationship between responsibility accounting and managerial performance which is moderated by work motivation. This means that even though the company provides good work motivation to employees, it is not necessarily able to improve the quality of the performance provided without implementing responsibility accounting.

Based on the above results indicate that competence as a characteristic of a person associated with effective performance in a company. In addition to the competencies possessed by an employee, they also need motivation that can encourage someone to work as much as possible. Giving work motivation can strengthen the competence of an employee so that managerial performance is increasing. The results of this study are in accordance with the results of research conducted by Pristiningsih (2015) which states that competence has a significant influence on employee performance and motivation can moderate competence on employee performance. Thus, the work motivation given can improve managerial performance with the support of the competencies possessed by employees. Future research can use moderating variables that have better results, besides that research can also use experimental methods that have better internal validity.

4. CONCLUSION

This study aims to examine the effect of responsibility accounting and competence on managerial performance with motivation as a moderating variable. The results show that responsibility accounting has a positive effect on managerial performance. Employee competence has no effect on managerial performance. Work motivation does not moderate the relationship between responsibility accounting and managerial performance. Work motivation can strengthen the relationship between employee competence and managerial performance. The research has limitations, namely the sample used is only 1 company so that the level of generalization is not good. In addition, the results of the study did not show good results because there were still many inconsistencies. This study provides a theoretical contribution in the development of a new model using work motivation variables. This research also makes a practical contribution to identifying the motivation of each employee in detail.

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