

THE EFFECT OF COST ACCOUNTING INFORMATION SYSTEMS ON OPERATIONAL COST CONTROL (STUDY AT A CONSULTING COMPANY IN THE CITY OF BANDUNG)

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ABSTRACT

The purpose of this study was to determine the Operational Cost Accounting Information System on Internal Control of Operating Costs and how much influence the Operational Cost Accounting Information System has on Internal Control of Operational Costs at a consulting firm in Bandung. The research method used is descriptive analysis, while the data collection technique is by distributing questionnaires to 30 respondents. This study uses the Pearson Moment correlation data analysis technique and the coefficient of determination analysis technique using Excel and SPSS 25 For Windows Software in its operations.

The regression equation research results show the positive influence of the Operational Cost Accounting Information System on the Internal Control of Operational Costs. This study obtained the results from the regression analysis, namely $Y = a + bX$ $Y = 16.888 + 0.567X$, which means that if the value of $X = 0$, then $Y = 16.888$. So if X changes one unit, it will affect Y by 0.567. Therefore, the Operational Cost, Accounting Information System, influences the Internal Control of Operational Costs by 35.9%, while other factors affect as much as the remaining 64.1%. Thus, the researchers concluded that the Operational Cost accounting information system influenced the Internal Control of Operational Costs Case Study at a Consulting Firm in Bandung City.

Keyword : Operational Cost Accounting Information System, Operational Cost Internal Control

INTRODUCTION

One aspect considered in carrying out company operations is internal control, where internal control is part of each system used as a procedure and operational guideline for a particular company or organization. (Septiani et al., 2020) Controlling costs will help companies prevent errors in handling services. (Putri et al., 2022) If the recording and assessment of operational costs for services have been done correctly from an early age, then the sum of the financial statements has been reported correctly. This condition requires good operational cost management. (Nesyana, 2022)

Accounting information systems help collect, record, store, maintain, and process data in routine accounting transactions to produce accounting and financial information. (Muhamad et al., 2021) The information produced is needed by management in making decisions, making internal and external reports, planning strategies to compete with other companies, and making internal controls. (Mustofa et al., 2022)

With an accounting information system in the revenue cycle from processing sales orders and cash receipts, various financial transactions can be identified, recorded the effects of transactions can be in accounting records, and information about transactions can be provided to users to support their daily activities. (Fadillah & Supriatna, 2022; Yassin et al., 2021)

Cost is a very important factor in every company, and the calculation must be done as effectively and efficiently as possible. Operational costs are costs that have a significant role in influencing a company's success in achieving its goals. (Sistine, 2021)

Operational costs at a consulting company in Bandung from 2015 to 2019 experienced a very significant increase or decrease. It is known that the costs should be decreased to get the maximum profit. In 2016 operational costs experienced a significant increase of 133.0% or around Rp. 1,247,889,444 compared to 2015, around 100% Rp. 938,614,350. In 2017 operational costs decreased by around 65.0% or IDR 610,566,337. In 2018 operational costs decreased by around 61.4% or around IDR 576,087,434. In 2019 it increased again by around 73.5% or Rp.689,478,593, and 2020 operational costs decreased by around 50.6% or around Rp.475,365,499. This is because operational costs at one of the Consulting Companies in Bandung can be categorized into internal and external factors.

Internal factors at one of the consulting firms in the city of Bandung are likely from company costs such as pricing strategies and high labor costs; these are directly related to managers' daily decisions as for other internal factors, namely Human Resources, who are less responsible for running the available system. However, the system that does not meet the company's needs

is the Operational Cost Accounting Information system, which has not been used consistently and cannot handle operating system or hardware damage. Furthermore, external factors affecting operational costs are influenced by market prices which often increase yearly. Therefore, the Accounting Information System is needed to ensure that internal control works as it should to avoid the risk of deviation from the stated objectives.

Based on the problem that the author has chosen, the problem of this research can be formulated as follows how much influence the operational cost accounting information system has on internal control of operating costs at one of the consulting firms in the city of Bandung. Therefore, this research is expected to obtain data as a source of information to be processed and analyzed to determine the magnitude of the influence of operational cost accounting information systems on the internal control of operating costs at a consulting firm in Bandung.

METHOD

The research method used is descriptive associative research with a survey approach. The survey research method is used to obtain data from the company directly by distributing questionnaires, structured interviews, etc. The research approach used in this research is a descriptive and associative method because

there are variables that will be analyzed the relationship and the aim is to present a structured, factual, and accurate description of the facts and the relationship between variables.

This study's independent variable is the Accounting Information System as "X1". The dimensions are Hardware, Software, Brainware, Procedures, Databases, and Communication Networks. (Communication Network).

The dependent or dependent variable is the variable that is affected or becomes the result because of the independent variable (Independent). For example, this study's dependent variable is Internal Control of Operational Costs as "Y." The dimensions are Control Environment, Control Activities, Risk Control, Information and Communication, and Supervision.

Researchers took a sample of 30 to be used as respondents, namely in the form of 4 administrative staff, four finance staff, eight salespeople, ten general staff, and four management information system staff.

RESULTS and DISCUSSION

Based on the results of data calculations, it is known that the quality of valid and reliable data is shown in Table 1 below:

	X1	Y
No	R Count	R Count
1	0,411	0,487

2	0,443	0,355
3	0,487	0,433
4	0,488	0,378
5	0,459	0,480
6	0,504	0,485
7	0,326	0,485
8	0,604	0,456
9	0,476	0,372
10	0,364	0,439
11	0,574	0,335
12	0,344	0,406
13	0,421	0,447
14	0,440	0,443
15	0,378	0,359
Reliability Results		
Variable	Score	Conclusion
Operational Cost Accounting Information System (X)	0,827	Reliable
Internal Control of Operational Costs (Y)	0,809	Reliable

Based on Table 1 above, the research variables consist of statements above 0.300, so all items are declared valid. For this reason, the questionnaire used is feasible to be processed as research data. Furthermore, the reliability test results above show that all variables are included in the Reliable category because the score is > 0.70. Thus, the research instrument used for each variable in this study can be declared reliable and,

indeed, a reliable measuring instrument with high stability. Furthermore, if the instrument is carried out repeatedly, the results of testing the instrument will show results fixed.

From the results of the correlation analysis using Pearson Product Moment, it can be seen that the correlation coefficient is 0.599 (in the interval 0.400 – 0.599). This condition shows a "moderate" influence of the Operational Cost Accounting Information System on the Internal Control of Operational Costs.

The constant obtained is 16.888. Therefore, this condition shows that if the Operational Cost Accounting Information System (X) with Operational Cost Internal Control is positive, the variable positively affects Operational Cost Internal Control (Y). Therefore, due to the variable Y Internal Control of Operational Costs, the positive effect that can be concluded is that if there is a good Operational Cost Accounting Information System, the Internal Control of Operational Costs will be even better.

The regression coefficient 0.567 states that each increase in the Operational Cost Accounting Information System by one unit will increase the Internal Control of Operating Costs by 0.567 units. This condition shows a significant and positive influence of the Operational Cost Accounting Information System on the Internal Control of Operational Costs.

The R Square value (which can also be interpreted as the coefficient of determination) is

0.359. Therefore, in addition to the R-value of 0.599, it can be concluded that the effect of the Operational Cost Accounting Information System on the Internal Control of Operating Costs is 35.9%.

Cost accounting is a technique used to determine a product or service's manufacturing and sales costs. With this approach, production and sales-related costs are measured, analyzed, and translated. (Wang et al., 2018) In order to manage a company's finances and provide accurate and pertinent information for decision-making, cost accounting is a crucial tool.

Calculating manufacturing costs, figuring out the cost of goods sold, developing cost budgets, evaluating performance, making business decisions, and controlling costs are just a few crucial functions cost accounting plays in providing accurate and pertinent financial information. (Walz & Guenther, 2021) For example, the corporation may choose the right selling price to maximize earnings by knowing the production expenses. Likewise, the business can compute other production-related costs and the profit margin by knowing the cost of goods sold.

Companies can plan operational activities, optimize resource utilization, and create precise production cost budgets with cost accounting. (Azudin & Mansor, 2018) Additionally, the effectiveness of a company's cost management is assessed by comparing actual expenses to cost budgets to gauge the business's performance.

Companies can evaluate their production efficiency and pinpoint areas that need improvement using cost accounting.

Making informed business decisions, such as developing a product in-house or purchasing it from a third-party provider, can impact production costs and company earnings. Cost accounting provides this information. (Kokina & Blanchette, 2019) Cost accounting also enables businesses to take the required steps to control expenses by periodically reviewing production costs, finding areas for improvement, and monitoring costs.

Cost accounting can be combined with information technology in the modern digital era, for example, by employing cost accounting software to automatically compute production costs, produce precise cost budgets, and more effectively gauge business success. In addition, companies may handle and analyze cost accounting data more quickly and correctly using information technology.

Cost accounting is essential for delivering current and accurate financial data that helps businesses make wise decisions and maximize their financial success. (Rikhardsson & Yigitbasioglu, 2018) Companies can use cost accounting to estimate production costs, calculate the cost of goods sold, develop cost budgets, track performance, make strategic decisions, and manage expenses. These are all essential for managing a business's finances and attaining its objectives. Companies may process financial

information more quickly and precisely, make better business decisions, and succeed in their operations by maximizing cost accounting and information technology. Cost accounting is, therefore, essential to managing a company's finances and can aid businesses in succeeding in the corporate sector.

CONCLUSION

Based on the results of data processing shows that the operational cost accounting information system affects internal control of operating costs; this is evidenced by the results of the correlation coefficient test of 0.599, which states that there is a strong relationship and the coefficient of determination is obtained R square 0.359 or if it is in percentage 35.9%. The remaining 64.1% is influenced by other factors not examined by the author. This condition shows the influence of operational cost accounting information systems on internal control of operational costs.

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that the authors did not examine in this study, in addition to the accounting information system and looking for obstacles that can affect the internal control of operational costs and finding solutions to the problem.

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