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Submission date: 24-Oct-2024 01:14PM (UTC+0700)

Submission ID: 2495602766

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Word count: 3989

Character count: 24859

The Role Of Responsibility Accounting In Cost Control In Some Sectors: Literature Review

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Abstract. This study seeks to examine the role of responsibility accounting in cost control, with a focus on cost centers. Responsibility accounting helps organizations control costs by assigning cost responsibility to each cost center manager. Through this system, costs incurred can be monitored, controlled and reported accurately. This study uses a literature review method from various empirical studies that examine the implementation of responsibility accounting in the responsibility accounting process in public and private sectors. The results of this study indicate that the implementation of responsibility accounting is effective in cost centers is able to increase operational efficiency and minimize budget deviations. However, challenges in separating controlled and uncontrolled costs as well as limited organizational structures in some companies are still obstacles to the effectiveness of cost control. This study highlights the importance of cost segregation and active management participation in budgeting to improve cost center performance.

Keywords : Responsibility Accounting, Cost Center & Cost Control.

INTRODUCTION

Within a unit, cost control is a very important and essential part of managing an organization's finances. Additionally, the competitive business environment reinforces the important role of cost control in organizational sustainability. There are several reasons why cost control is considered important, the first reason is that cost control can increase profits. By controlling costs, organizations can maximize profit margins without having to rely on increasing monthly revenue. Reducing operational costs and inefficiencies can also increase company profits. Second, to increase operational efficiency, cost control can help use resources more efficiently, which in turn can help reduce waste and ensure that every cost incurred can provide maximum value. Furthermore, thirdly, to increase competitiveness, in today's fairly tight competitive market, entities that control costs or expenses well can offer competitive prices and can also maintain the quality of the products and services obtained. by providing a competitive advantage over other business competitors, fourth, effective cost control can help maintain an organization's financial stability and ensure the availability of adequate capital for future investments.

Finally, good cost control allows companies to adapt and react more easily and quickly to external changes that may occur in the future, such as rising and falling raw material prices or uncertain economic regulatory conditions. Of course, apart from these important reasons, cost control is not necessarily easy to implement in an organization, there are also several challenges that need to be faced, namely external uncertainty such as economic conditions which can directly affect costs, apart from that, staff costs are also involved in implementing cost control. very difficult because without full support from all parties at all levels of management and employees, cost control may no longer be optimal. The next challenge may be operational complexity that needs to be considered and explored. Additionally, identify areas where costs can be reduced without sacrificing quality or efficiency. And the final challenge is not to over-control costs, which can lead to a reduction in product and service quality. This will not actually improve the organization but will actually damage its reputation and customer loyalty.

Responsibility accounting plays an important role in helping organizations control costs. In this context, responsibility accounting plays a very important role, especially in ensuring that the costs that arise can be controlled and allocated correctly. There are several tactics to achieve this, the first is determining responsibility. In responsibility accounting, costs are controlled by assigning financial responsibility to specific managers or department heads. This ensures that every expense is monitored by a responsible person. Apart from that, performance tracking can also be done using a responsibility accounting system, organizations can monitor the financial performance of each cost, income or investment center. This allows early detection of cost problems and necessary adjustments. Additionally, responsible accounting provides clear and detailed reporting regarding costs incurred in each department within the organization. This helps management make better decisions and avoid waste. Additionally, by linking cost control to managers' performance assessments, responsible accountants can motivate them to find ways to reduce costs without sacrificing efficiency or quality. And finally, this can also be done through more accurate performance measurement, where responsibility accounting allows organizations to measure the performance of cost-based management controls, thereby making performance evaluations fairer and more accurate.

In the context of responsibility accounting, the cost center is one of the main elements in responsibility accounting. This system ensures that every cost that occurs

within the company can be identified, measured and reported in accordance with existing managerial responsibilities. This study will discuss how to implement responsibility accounting (cost centers) in cost control through a literature study from various empirical studies.

Quoted from the news (Pertamina.com, n.d.) Four months ago, The ²² Minister of State-Owned Enterprises (BUMN), Erick Thohir, has issued a warning to state-owned enterprises to anticipate the impact of global economic and geopolitical instability. Erick appealed to BUMN to take quick steps to minimize the overall impact by considering operational costs for capital expenditure. This shows that adjusting BUMN operational costs is one way to control costs so that they can survive the current global economic and geopolitical instability. The ¹ objective of this investigation is to examine the significance of responsibility accounting within the realm of cost centers in regulating costs across diverse organizations.

LITERATURE REVIEW

Responsibility Accounting

According to (Siegel & Ramanauskas Marconi, 1989) Responsibility accounting is an accounting system that plans, measures and evaluates an organization's performance based on its responsibilities. Responsibility accounting is an important part ¹³ of the company's overall management system because it allows for accounting for responsibility the company to be managed more effectively by controlling who is responsible for carrying out activities. One of the goals of responsibility accounting is to ensure that individuals at all levels of a company make appropriate contributions to the achievement of overall company goals.

Meanwhile, based on (Prima, 2014), responsibility accounting has 4 important points, namely determining responsibility, creating performance measures or benchmarks, evaluating performance, and determining rewards. There are also according to (Muawanah & Trisnaningsih, 2022) explaining the important requirements for creating and maintaining accounting records, including: (1) defining clear lines of responsibility or authority for each level of management that are consistent with the business structure; (2) register and evaluate employees according to their respective authorities and responsibilities; (3) developing an administrative system through adjustments to the

decentralization of authority and responsibility in accordance with the regulations proposed in the budget; (4) There is cost control in accordance with the cost accounting system and periodic cost reports for each department.

According to Prasetyorini et al in (Sri Trisnaningsih & Nurul Fitria, 2024) The accounting information pertaining to responsibility is ¹ designed by the company and divides the organizational structure into various parts based on the responsibility center. These individuals possess distinct authority and responsibility. Meanwhile, according to Umammy et al in (Sri Trisnaningsih & Nurul Fitria, 2024) Furthermore, they explain that ¹ responsibility accounting aims to assess the efficiency of an organization by analyzing its responsibility center.

¹⁰ From the definition above, you can see that, it can be concluded that responsibility accounting is a system designed to measure and evaluate performance based on individual responsibility in an organization. By dividing responsibilities through central responsibility centers, this system helps ensure cost control, increases efficiency and encourages achievement of overall company goals, as well as facilitating performance evaluation and providing rewards based on contributions to set targets.

- **Responsible accounting requirements**

According to Mulyadi (2016:218) in (Ramadhan et al., 2021) the requirements for implementing responsibility accounting are:

- 1) The organizational structure clearly defines each authority and responsibility.
- 2) Cost estimations are prepared in accordance with the management level.
- 3) Determine whether costs can be controlled (controllability) by managing certain activities.
- 4) Company account code components related to responsibility center control.
- 5) Expenditure reporting system for responsible managers (Responsibility Report).

- **The characteristics of responsibility accounting include:**

Mulyadi (2016:186) in (Ramadhan et al., 2021) revealed that responsibility accounting contains 4 characteristics, including:

- a. Identify responsibility centers
- b. Standards established for reference to the activities of managers who are responsible for a certain number of responsibility centers

- c. A financial manager's performance is measured by comparing achievements with the budget
 - d. Individual managers are rewarded or punished at the discretion of upper management
- Based on the characteristics of input and output and the relationship between the two, responsibility centers are divided into four types, namely:
 - 1) Cost Center (Cost Center)

According to (Imelda Hutabarat, 2020) The cost center is a center of responsibility that is accountable for overseeing all expenses that arise within the center of responsibility without linking them to the income received. The cost center manager's goal is to minimize the difference between actual costs and budgeted costs. Generally, cost center managers are responsible for controlling costs within budget, tracking or tracking assets used within a cost center, and managing employees, tasks, and compensation. Cost center benefits include efficient monitoring, increased employee confidence, loss avoidance and prevention, increased profits, and increased operational efficiency.
 - 2) Revenue Center

According to (Imelda Hutabarat, 2020) A revenue center is a responsibility center whose output can be measured in monetary units, but whose input cannot be measured. Measuring the performance of a revenue center only based on sales levels is considered too narrow, so it can be supplemented with performance evaluation based on profit, namely analyzing gross profit using the expected gross profit.
 - 3) Profit Center

According to (Imelda Hutabarat, 2020) A profit center is a center of responsibility whose output and input are measured in monetary terms so that profits can be measured.
 - 4) Investment Center (Investment Center)

The investment center is a center that is responsible based on the amount of profit achieved according to the amount invested.

According to (Muawanah & Trisnaningsih, 2022) One of the primary functions of responsibility accounting is to separate managed and unmanaged costs into cost centers. Controllable costs are those that are directly under the managers control, while uncontrollable costs are those that are outside the managers control, such as changes in

raw material prices. This separation is important to ensure that managers are only evaluated based on costs they can control.

Cost Control

According to (Putri, 2022) Control can be interpreted as determining how well the company's plans and goals can be achieved. This control is actually very closely related to planning and can be a consideration of two things that must be in place in your company. There are two tools commonly used in budget control:

❖ Budget

A budget is a type of quantitative plan that establishes a company's goals and the actions required to achieve them. Control is achieved by comparing budgets with performance.

❖ Standard costs

Standard costs are determined in advance according ⁵ The amount of costs that must be incurred to produce one unit of product or to finance a particular activity refers to the amount of ⁵ costs that must be incurred to produce one unit of product or to finance a particular activity, taking into account certain economic conditions, certain efficiencies, and other factors. The difference between budget or standard costs and actual events causes performance variance analysis. This analysis is carried out to collect information about the causes of the incident and corrective actions.

Meanwhile, according to (Sri Trisnarningsih & Nurul Fitria, 2024) cost control is a management effort to achieve cost targets for certain activities. Responsibility accounting is used to provide this control by organizing tasks systematically, clearly delineating relationships between business functions and ensuring that accountability is paid at all levels.

Cost center responsibility accounting

¹ A cost center is a type of ⁵ responsibility center that is solely focused on costs. focuses on managing costs without paying attention to revenue. In a cost center, the manager's main responsibility is to ensure that operational expenditures are in accordance with the established budget and to control costs efficiently. According to (Muawanah & Trisnarningsih, 2022) responsibility accounting in cost centers not only includes reporting and controlling costs, but also ensures that the costs incurred are relevant to the activities carried out. Thus, cost control in a cost center includes several elements, including:

- a) Grouping costs: separating costs into direct and indirect costs.

- b) Variance analysis: comparing actual costs and budget costs to detect deviations.
- c) Budget preparation: setting a realistic budget to guide managers in managing costs.

Apart from that, (Sri Trisnaningsih & Nurul Fitria, 2024) added that in implementing cost centers, one of the common challenges is separating controllable and uncontrollable costs. Administrative costs are costs that can be directly influenced by cost center managers, such as material and labor costs. Meanwhile, uncontrollable costs are costs that cannot be influenced directly, such as tax costs or increases in raw material prices in the market. This separation is important to ensure that manager performance evaluations are carried out fairly and objectively.

Variance analysis, as one of the main tools in cost center responsibility accounting, allows management to make corrections to cost deviations before the situation becomes critical. By comparing actual costs and standard or budget costs, companies can immediately identify areas that need improvement.

METHODS

The methods section outlines the steps followed in executing the study and provides a brief justification for the research methods used. This section should contain sufficient detail to allow the reader to evaluate the appropriateness of your methods and the reliability and validity of your findings. Additionally, the information should enable experienced researchers to replicate your study. This study employs a systematic literature review technique or what is usually called a literature review. According to (Snyder, 2019) Literature Review The objective of this research methodology is to gather and assess the outcomes of previous research and analyze the views of various experts relevant to the literature studied. This study uses the Google Scholar database to retrieve data. This method is carried out by examining six Google Scholar journal articles indexed by Garuda or Sinta with the same topic and journal from 2021 to 2024. This paper implements behavioral accounting course assignment material which discusses responsibility accounting. This paper The purpose of this study is to review the application of responsibility accounting in cost centers to manage costs or control costs in various sectors.

RESULTS and DISCUSSION

The role of responsibility accounting in cost control in cost centers

One form of Responsibility accounting is found in controlling the companies's finances budget. Research conducted by (Sri Trisnaningsih & Nurul Fitria, 2024) Demonstrates that **Application of responsibility accounting in the application of responsibility accounting** cost centers **plays** a very good role in maintaining operational efficiency through controlling budgets and costs. In cost centers, managers are responsible for resource management, ensuring that the costs incurred are appropriate with a predetermined budget. This implementation has also brought many different benefits, such as overcoming capital shortages **Due to late payments**, enhancing **the efficiency of company** operations, and **balancing income and expenditure** budgets, as well as helping make better decisions and actions within the company.

Then according to research (Sri Trisnaningsih & Setyo Estiningrum, 2024) it is also emphasized that cost Accounting with center responsibility has the potential to play an optimal role and function in managing costs in a business when numerous **factors are** incorporated, **such as the existence of a clear organizational structure** for assigning tasks and granting authority to manage budget costs and manage them. The implementation of cost center responsibility accounting has the potential to enhance managers' performance evaluations **by** minimizing expenses that are unnecessary, while also signaling any potential **fraud or expenditure irregularities** within **the** organization. **Performance improvement can be stimulated through various** incentives **or** rewards **if the performance** provided **is** satisfactory, and vice versa.

Implementation of responsibility accounting in various industries

On the other hand, according to research (Gandini & Trisnaningsih, 2024), Although the companies annual report demonstrates a commitment to transparency and sustainability, the financial and governance issues that emerge show a gap between commitment and practice. In order to overcome this obstacle, corporations must enhance transparency, enhance operational efficacy, and prioritize renewable energy, which can be obtained by implementing accountability accounting in cost centers. Additionally, **strengthening governance and building a solid financial strategy** are also important **steps** that **require a strong commitment from companies to adapt and innovate in the long term.**

Research (Teruna & Noor, 2021) also explains ⁷ The implementation of responsibility accounting in the public sector at the Bontoa District Office level will be implemented at the Bontoa District Office level is completely sufficient because it meets the requirements and characteristics of responsibility accounting. The requirements for responsibility accounting explained here are the existence of an organizational structure that appoints each administrator whose activities clearly fall under their authority and the creation of an organizational structure in accordance with Regent Regulation Number 19 of 2016. In addition, there is a budget that is taken as a reference for long-term planning and control. Then the division of costs can also be divided into controllable costs and uncontrollable costs.

Apart from that, there is also accountability reporting in the form of a complete budget implementation report. In addition, the current responsibility center is also based on responsibility accounting theory. Apart from the performance standards in Bontoa District, there is also the implementation of the duties and responsibilities of each region. And finally, Performance measurement is determined through a comparison between budget and accomplishments. If the performance is below The spending plan then the leader's performance is considered good, but if the performance is above budget then the leader's performance is considered good. considered unfavorable. Therefore, Cost control also relies heavily on responsibility accounting. Within responsibility, there are cost centers where managers are responsible for managing costs and making decisions that affect these costs.

Apart from the public sector, in research (Salesti & Saputra, 2022) the implementation of responsibility accounting is also in private companies such as PT Inspektindo Sinergi Persada which is complete because PT Inspektindo Sinergi only fulfills 4 of the 5 criteria required in implementing responsibility accounting, namely PT Inspektindo Sinergi Persada has built a structure Organizing, budgeting, classifying costs and recording based on cost centers, preparing accountability reports. Each cost center is equipped with budget records, but costs cannot yet be grouped into managed and unmanaged costs, so they cannot be used as a benchmark for assessing the performance of a particular cost center. And finally, according to research (Nasution, 2023) explains that PT. Alfa Scorpi Medan has not implemented responsibility accounting properly because its organizational structure has not been effective and the budget prepared by the

company has not been implemented effectively. Just as cost factors cannot be separated into controllable and uncontrollable costs, company performance cannot be assessed clearly.

Research (Sri Trisnaningsih & Setyo Estiningrum, 2024) also highlights that responsibility accounting helps companies maintain operational cost stability and provides clear insight into the efficiency of each organizational unit through variance analysis.

From the explanation above, the essence of the discussion of this study can be taken that responsibility accounting has a vital role in controlling costs in cost centers, because it is directly related to resource management and evaluating manager performance based on the budget that has been set. Responsibility accounting also plays a role in providing incentives that motivate performance improvement and can detect budget deviations through variance analysis, thereby enabling companies to identify and take corrective action more quickly. Apart from that, its implementation in various sectors shows that responsibility accounting is able to increase transparency, efficiency and better strategic decision making.

CONCLUSION

Based on the literature review carried out, it can be summarized Accounting plays a very important role in cost control, especially when it comes to responsibility accounting, especially through the implementation of cost centers. This system allows companies to separate cost management responsibilities across various organizational units, so that each manager has clear accountability for the costs they control. Responsibility accounting also provides an objective measurement tool through variance analysis, which compares actual costs with a predetermined budget.

Effective implementation of responsibility accounting in cost centers can help companies improve operational efficiency and reduce waste. The study also shows that its implementation can help solve financial problems and encourage better decision making. The literature reviewed shows that the success of implementing this system depends on several factors. Key factors for the success of implementing responsibility accounting include a clear organizational structure, appropriate task assignment, and separation of controllable and uncontrollable costs. Additionally, although companies often demonstrate a commitment to transparency and good governance, there is a gap

between this commitment and actual practice. However, implementing this system also faces challenges, such as difficulties in separating controlled and uncontrolled costs, as well as limitations in timely and accurate cost reporting technology. Therefore, there is a need for adequate technological support and increasing manager competency to understand and manage costs effectively, as well as strengthening sound financial governance and strategies. Case studies in various organizations show differences in the application of responsibility accounting. Some companies, such as PT Inspektindo Sinergi Persada, have succeeded in implementing most of the indicators, although there are still gaps in cost classification. Meanwhile, PT Alfa Scorpi Medan did not effectively implement responsibility accounting due to organizational structure and cost separation problems.

Overall, responsibility accounting, especially in cost centers, has a very influential contribution in supporting the achievement of efficiency and control of company costs and continues to be an important focus in modern financial management practices.

RECOMMENDATIONS

Suggestions for further research:

- Expanding the scope of research: Future research can expand the scope by involving more companies or different industries. This will create a more complete review of the application of responsibility accounting in different business contexts.
- Develop a performance evaluation model: Develop a more focused performance evaluation model according to the current situation, taking into account factors such as sustainability and innovation in management costs.

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