THE EFFECT OF RESPONSIBILITY ACCOUNTING IMPLEMENTATION ON MANAGERIAL PERFORMANCE

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Article Info	Abstract
	Most organizations must be able to keep up with all the progress in order to achieve a goal, so adequate managerial performance is needed. The variables that can affect organizational performance with the application of Accountability Accounting so that the organization can achieve its objectives effectively and efficiently. The purpose of this study was to determine the effect of the application of Accountability Accounting on managerial performance at Amil Zakat Institutions in Bandung City and Cimahi City. This research method uses a descriptive method with a quantitative approach. The primary data sources used data obtained from managers of Amil Zakat Institutions in Bandung City and Cimahi City. The research sampling technique used nonprobability sampling with convenience sampling technique and received a sample of 61 respondents. The analytical tool used in this research is SmartPLS version 3.2.9. The results of this study indicate that the application of accountability accounting affects managerial performance. ***Keywords*** : *Managerial Performance, Responsibility Accounting Implementation.*

1. INTRODUCTION

Competition in the business world continues to develop, so that the utilization of quality and resources must be considered by the company, because it is very important for the development of the company. The company must try to improve its best performance. Therefore, the company must have a strategy in order to survive in long-term competition, this cannot be separated from managerial performance (Mughni & Fitriah, 2023: 107).

Managerial performance is the ability or work performance that has been achieved by personnel or a group of people in an organization, to carry out their functions, duties, and responsibilities in carrying out company operations. In general, employee performance is concrete, while managerial performance is abstract and complex. Managers produce performance by directing the talents and abilities, as well as the efforts of several other people who are in their area of authority. The application of responsibility accounting is an accounting system that can be used to recognize the performance of responsibility centers in the organization by measuring the plans and actions of each responsibility center as a whole.

In reality, various kinds of problems are often found in managerial performance, related phenomena include disappointment in the performance of the leadership, namely the delay in the payment of salaries for

PT Pos Indonesia employees in February 2019, even according to the Chairperson of the PT Pos Workers Union, Qomarudin (2019) the performance of managers as company managers is poor because they have not fully mastered business transformation (Syafina, 2019). In addition, the phenomenon of managerial performance at BAZNAS, according to there is a gap between the budget plan and the realized costs because the potential for zakat reaches Rp 327.6 trillion, however, the amount realized has only reached Rp 71.4 trillion. Therefore, zakat management organizations (OPZ) are deemed necessary to increase the trust of the people so that the application of accountability accounting information is adequate.

The above phenomenon shows that the application of accountability accounting is not feasible and makes managerial performance decrease. Then there are several studies on the application of accountability accounting, as previous research conducted by (Hidayah & Nurul, 2021) states that the level of application of accountability accounting has a positive effect on managerial performance. The research was conducted with the results that the level of application of responsibility accounting has a positive effect on managerial performance. Based on the description above, the problem formulation in this study is "how much influence does the application of Responsibility Accounting have on managerial performance?" The purpose of this study is "to explain the effect of Responsibility Accounting on managerial performance".

2. LITERATURE REVIEW

Responsibility Accounting

Responsibility accounting is the application of an accounting system by managers specifically designed to assess performance and responsibility by measuring the planning activities and actions of each responsibility center in an organization. (Horngren et al., 2008:199); (Flamholtz, 1996:132); (Rudianto, 2006:293); (Weygandt Jerry J, 2018:437); (Garrison, 2008:439); (Hidayah & Nurul, 2021:15); (Sarkar & Yeshmin, 2005: 87); dan (Nyakuwanika et al, 2012:86)), the measurement of responsibility accounting variables used in this study, namely:

1) Organizational Structure

The organizational structure must describe the flow of responsibility, authority, division of tasks and clear positions for each work unit from each level of management.

2) Cost Budget

The budget is the basis for assessing the work of managers to be carried out, so in responsibility accounting, each responsibility center must participate in the budget preparation.

3) Cost Classification

The separation of costs into controlled costs and uncontrolled costs needs to be done in responsibility accounting.

4) Cost Accounting System

Costs must be classified and coded according to the level of management contained in the organizational structure, then the estimate code is needed to classify estimates both in the balance sheet and in the profit and loss statement.

5) Cost Reporting System

The accountability report for each cost center is prepared by the cost accounting department. At the beginning of each month in the cost card there is a recapitulation of costs on the basis of the total costs of the last month. The cost accountability report is presented in accordance with the cost recapitulation, and the content of the accountability report is adjusted to the level of management who will receive it.

Managerial Performance

Managerial performance is the ability or achievement of a manager to carry out his duties and responsibilities and develop good strategies so as to achieve the goals, objectives, mission, and vision of the organization.

Dimensions and indicators of the variables used in this study, namely:

1) *Planning*:

- Determining policies, goals, and actions or activities carried out.

The point is that by setting appropriate policies, clear goals, and appropriate actions or activities, an organization can direct its efforts effectively to achieve its vision and mission.

- Conducting work scheduling.

Work scheduling is the process of planning and organizing a schedule of activities, tasks, or work to achieve specific goals efficiently and effectively.
- Developing budgets and work programs according to set goals.
Organizations can ensure the efficient use of resources, focus on achieving key goals, and facilitate *monitoring* and evaluation of organizational performance in achieving predetermined goals.

2) *Investigation*:
- Conducting examinations through the collection and submission of information.
Conducting an examination through collecting and submitting information is the process of examining or scrutinizing a situation or condition by collecting relevant data and information.
- Creating a report.
Reporting is the process of compiling and organizing information or data into a specific format for a particular purpose to convey information clearly.
- Measuring results and analyzing the work that has been done.
Measuring results and analyzing work is done to improve performance and achieve organizational goals more effectively.

3) *Coordination*:
- Cooperation.
Cooperation is the process by which two or more parties work together to achieve a common or mutually beneficial goal.
- Aligning actions with other parts of the organization through the exchange of information.
     To ensure that every part of the organization works in a synergistic and coordinated manner to achieve a common goal.
- Adjusting work programs that will be carried out.
By adjusting work programs regularly, organizations can ensure that they remain relevant, and effective, and can achieve the goals set in a constantly changing context.

4) *Evaluation*:
- Assessing and measuring observed or reported performance.
Assessing and measuring observed or reported performance is the process of evaluating and determining the extent of a person's achievements and work results.
- Assessing employees.
The purpose is to measure the extent to which employees achieve the performance targets that have been set, monitor their progress in achieving goals and provide constructive feedback to assist employees in their career development and performance improvement.
- Assessing financial statements.
Assessing financial statements is the process of analyzing and evaluating the financial information contained in the financial statements of an entity or company.
- Assessing work records.
Assessing work records is the process of evaluating and assessing a person's performance based on records or documents that record the results of work that has been done.

5) *Supervision*:
- Maintaining and retaining subordinates in a work unit.
Aims to maintain the welfare, motivation, and performance of team members or subordinates in an organization or company.
- Recruiting new workers.
Recruiting new workers is an important step for companies in expanding their teams, meeting operational needs, and improving their ability to achieve business goals.

6) *Staffing*:
- Maintaining and retaining subordinates within a work unit.
Nurturing and retaining subordinates within a work unit refers to a series of actions taken by a leader or supervisor to care for, support, and retain employees under his or her responsibility.
- Recruiting new workers.

The purpose of recruiting new workers is to fill vacancies in the organization with individuals who have the skills, experience, and personality that match the needs of the company.
- Placing and promoting employees.
Placing and promoting employees refers to the human resource management process in which an organization determines the position or position that matches the employee's abilities, skills, and experience, and provides a promotion if the employee has met the necessary requirements.
7) *Negotiation*:
Conducting business meetings with other parties for business deals
8) *Representation*:
Promote the vision, mission, and activities of the organization.

Effect of Implementation of Responsibility Accounting on Managerial Performance

Responsibility accounting is an accounting system that is structured to collect, summarize, and report accounting data in accordance with manager responsibilities (Hermanson et al, 1987: 884). Based on the opinions of several experts ((Horngren, 2011: 199); (Supriyono, 2018: 73); (Rudianto, 2006: 293)) it can be concluded that the application of responsibility accounting is the application of an accounting system by managers specifically designed to assess performance and responsibility by measuring the planning activities and actions of each responsibility center in an organization.

Managerial performance is the ability or achievement of a manager to carry out his duties and responsibilities to develop good strategies so as to achieve the goals, objectives, mission, and vision of the organization ((Kornelius Harefa, 2008: 17); (Samryn 2015: 266), (Mahoney 1965: 100)).

Responsibility accounting is an important part of management accounting. Proper application of responsibility accounting is an important step in the process of evaluating managerial performance in order to assess the decisions and productivity of organizational units and managers (Okoye et al, 2009: 3). In addition, financial statements are the final product of the implementation of operational activities in an accounting period, considered as evidence of management's accountability to parties with an interest in the company. Therefore, financial statements are a very important factor for users of financial statements, especially for management.

This statement about accountability accounting affects managerial performance is supported by previous research conducted by: Hidayah, Nurul (2021), Syafdinal & Roespinoedji (2020). From Hidayah's research, Nurul (2021) shows that accountability accounting has a positive effect on managerial performance at PT Kereta Api Indonesia (Persero) Madiun.

Other research conducted by Syafdinal & Roespinoedji (2020) states that the application of responsibility accounting, which consists of a system for detecting irregularities and avoiding excessive information, identified areas of responsibility, system reporting concepts, timely manager and employee performance reports, details in relevant reports for each manager's responsibility and authority, controllable costs have a positive effect on managerial performance.

Based on the opinions of previous studies that have been conducted, it can be formulated a research hypothesis that responsibility accounting affects managerial performance. This is because accountability Accounting is a driving factor for managerial performance, which has provided new knowledge that complement previously held knowledge.

3. RESEARCH METHODS

The research methods used in this research are verification and survey methods with a quantitative approach. Hasan (2006: 22) states that "Basically the verification method is used to test the truth of something in an existing field, while the survey method is a research method that uses questionnaires, questionnaires, or others as the main data source.

Quantitative methods can be interpreted as research methods based on the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, data analysis is quantitative / statistical, with the aim of testing predetermined hypotheses.

The population in this study were all Amil Zakat Institutions in Bandung City and Cimahi City because the number of Amil Zakat Institutions spread across the city was very large so that it could facilitate the research. The sampling technique used is *non-probability* sampling with a *convenience sampling* approach.

Thus, the sample in this study was at least 30 samples according to the *rule of thumb* proposed by Roscoe (1975).

Likert scale is used to measure a person's attitudes, opinions, and perceptions about social phenomena. By using a Likert scale, variables will be measured and described through dimensions, then the dimensions are broken down into sub-variables, and the sub-variables are translated into measurable indicators. Finally, these measurable indicators can be the basis for creating instrument items, which can be statements or questions that must be answered by respondents.

Testing research instruments through validity and reliability tests is a mandatory requirement in quantitative research that comes from primary data and uses questionnaire measuring instruments. The use of Smart PLS (Partial Least Squares) analysis in research or statistical analysis often involves several structured stages. The following are common stages that are commonly used:

1. **Study Planning**: The initial stage in using Smart PLS is to clearly plan the study or analysis. This involves formulating the objectives of the study, framing the hypotheses to be tested, and planning the data collection in line with the objectives of the study.
2. **Data Preparation**: The data to be used in the Smart PLS analysis must be properly prepared. This includes cleaning the data from missing or invalid values, removing outliers where necessary, and ensuring that the data is ready for use in the analysis.
3. **Model Specification**: At this stage, the researcher specifies the conceptual model to be tested using Smart PLS. This includes identifying the latent and manifest variables, as well as the relationships between them. This model is usually represented in the form of a path diagram.
4. **Variable Selection and Assessment**: The variables selected for inclusion in the model should be chosen carefully. This may involve preliminary statistical analysis to evaluate correlations between variables, validity and reliability of measurement instruments, as well as theoretical considerations.
5. **Model Testing**: Model testing is conducted using Smart PLS to test the relationships between variables in the conceptual model. This involves path analysis to evaluate how well the model describes the relationships between variables and whether the research hypotheses are supported.
6. **Evaluation and Interpretation of Results**: The results of the Smart PLS analysis were evaluated and interpreted to draw conclusions related to the research objectives. This involves evaluating the statistical significance of the relationships between variables, the fit of the model, and the interpretation of the path coefficients.
7. **Reporting of Results**: The results of the Smart PLS analysis are reported clearly and systematically in the research report. This includes a description of the methodology, key findings, interpretation of results, and practical and theoretical implications of the research.

These stages form a general framework for the use of Smart PLS analysis in research or statistical analysis. Structural Equation Modeling (SEM) based on *Partial Least Square* (PLS) and SmartPLS 3.2.9 as a supporting application will be used in the verification statistical analysis of this research. According to Nariwati (2008), verification methodology is a way to validate hypotheses through statistical means by collecting data from various sources, such as field data and reports.

In addition, the hypothesis testing design is carried out through the inner model, which can be used to test the relationship between latent variables based on hypotheses and produce the significance of the influence of exogenous variables on endogenous variables. Explained that the inner model consists of several calculations, which are as follows:

1) *R-Square(*$R2$*)*
   The inner model, it is tested by looking at the percentage of variance in the *R-Squares* value. In SmartPLS 3.2.9 *software*, the *R-Squares* value for each endogenous latent variable can be tested as the predictive power of the structural model with *R-Squares* values of 0.75, 0.50, and 0.25 illustrating that the model is strong, moderate, or weak.
2) *F-Square*
   F-Square is used to determine the amount of partial influence. Chain (1998), in explaining the *f-Square* criteria, consists of:
   a. 0.02 has a small influence,
   b. 0.15 has a medium influence, and
   c. 0.35 has a big influence.

Furthermore, hypothesis testing can be carried out to answer research questions after the measurement model and structural model tests are completed. Then, it is necessary to test with SmartPLS 3.2.9 through the *bootstrapping* function, regardless of whether a hypothesis is accepted or rejected. In addition, hypothesis testing can be seen from the value of the calculation of path coefficients by testing the inner model against *bootstrapping*. In hypothesis testing using SmartPLS 3.2.9, the significance test is assessed based on how significant the effect is if the *p-value* <0.05 or *t-value*> 1.96 through the *bootstrapping* function.

4. RESULT AND DISCUSSION

Based on the results of research using quantitative methods, the majority of LAZs feel the lack of application of this Accountability Accounting in Amil Zakat Institutions. Based on this statement, shows that the lower the Accountability Accounting in a company, the negative impact on Managerial Performance. In addition, the application of Accountability Accounting is not well applied by a Manager at work because Accountability Accounting is less able to provide encouragement to work well. This is stated because of the following description.

The results of this study were taken based on questionnaire data distributed to 61 respondents, after which the data was collected and processed using descriptive statistical analysis, and SmartPLS software version 3.2.9 with the Structural Equation Modeling - Partial Least Square (SEM-PLS) method, which aims to determine the results of the questionnaire data for each variable studied. Respondents in this study, are managers at Amil Zakat Institutions in Bandung City and Cimahi City. The questionnaire was distributed to 61 managers spread over each region. Furthermore, the data that can be processed amounts to 61 questionnaires. The following is a table of the return rate of questionnaires (response rate) that have been distributed to Amil Zakat Institutions in Bandung City and Cimahi City.

Table 1. Questionnaire Return Rate

Description	Amount	Percentage
Total Questionnaires Distributed	61	100%
Total Questionnaires Distributed Returned	0	0%
Total Questionnaires Processed	61	100%

Source: Research Data Processing 2024

Based on the table above, 61 questionnaires have been distributed and can be processed with a response rate of 100%. In addition, there is a variable score recapitulation table which can be shown in the table below.
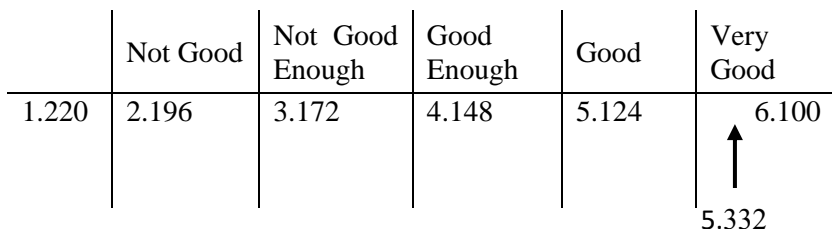
Table 2. Recapitulation Of Managerial Performance Variable Assessment Scores

No. Item	Distribution of Respondents Responses					Total Score	Ideal Score	%
1	0	6	6	76	185	273	305	89.51%
2	0	4	21	80	160	265	305	86.89%
3	0	6	18	80	160	264	305	86.56%
4	0	6	15	76	170	267	305	87.54%
5	0	2	21	84	160	267	305	87.54%
6	0	2	21	84	165	272	305	89.18%
7	0	8	9	80	170	267	305	87.54%
8	0	4	33	68	155	260	305	85.25%

9	0	2	18	72	180	272	305	89.18%
10	0	4	18	84	160	266	305	87.21%
11	0	6	9	76	180	271	305	88.85%
12	0	4	21	76	165	266	305	87.21%
13	0	6	18	76	165	265	305	86.89%
14	0	6	15	72	165	258	305	84.59%
15	0	2	21	80	165	268	305	87.87%
16	0	4	15	80	170	269	305	88.20%
17	0	8	9	76	175	268	305	87.87%
18	0	4	30	64	165	263	305	86.23%
19	0	2	18	76	165	261	305	85.57%
20	0	4	9	92	165	270	305	88.52%
Total Variable Score						**5332**	**6100**	**87.41%**

Source: Results of Research Data Processing 2024

Based on the recapitulation table above, the total score of the Managerial Performance variable (Y) obtained from respondents is 5,332 with a percentage reaching 87.41%. This shows that, the Managerial Performance variable (Y) is classified into the "Very Good" category which can be described in the form of a continuum line diagram, as follows:

	Not Good	Not Good Enough	Good Enough	Good	Very Good
1.220	2.196	3.172	4.148	5.124	6.100

5.332

**Picture 1. Managerial Performance Continium Line**

Table 3. Recapitulation of The Assessment Score of The Application of Responsibility Accounting

No. Item	Distribution of Respondents Responses					Total Score	Ideal Score	%
	1	2	3	4	5			
1	0	4	24	120	105	253	305	82.95%
2	0	2	33	68	160	263	305	86.23%
3	0	8	27	128	80	243	305	79.67%
4	0	2	27	81	120	230	305	75.41%
5	0	4	36	108	100	248	305	81.31%
6	0	0	15	88	165	268	305	87.87%
7	0	6	27	132	80	245	305	80.33%
8	0	4	15	95	175	275	305	90.16%
9	0	6	18	88	150	262	305	85.90%
10	0	2	21	128	105	256	305	83.93%
11	0	0	27	76	165	268	305	87.87%
12	0	4	30	132	80	246	305	80.66%

13	0	4	33	116	95	271	305	88.85%
14	0	8	21	80	150	159	305	52.13%
15	0	4	27	124	95	246	305	80.66%
Total Score Variable X2						**3733**	**4575**	**81.60%**

Source: Results of Research Data Processing 2024

Based on the recapitulation table above, the total score of the Responsibility Accounting variable (X2) obtained from respondents is 3,733 with a percentage reaching 81.60%. This shows that, the Accountability Accounting variable (X2) is classified into the "Good" category which can be described in the form of a continuum line diagram, as follows:

	Not Good	Not Good Enough	Good Enough	Good	Very Good
915	1.647	2.379	3.111	3.843	4.575

3.733
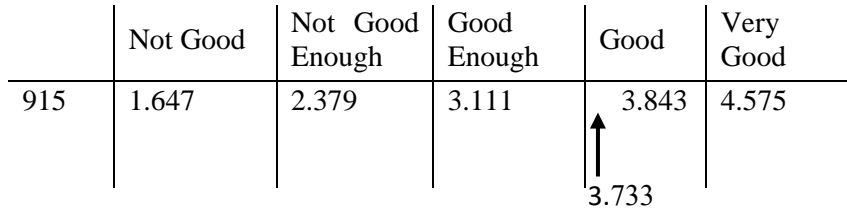
Picture 2. Responsibility Accounting Continium Line

The description of the descriptive statistical analysis above, from each indicator has explained well, namely the stated total score of the Accountability Accounting variable obtained from the manager of the Amil Zakat Institution in Bandung City and Cimahi City reached a value of 3,733 with a percentage reaching 81.60%. This shows that the implementation of accountability accounting is in the "Good" category, where the implementation of the dimensions and indicators of the Accountability Accounting variable has been well implemented at the Amil Zakat Institution in Bandung City and Cimahi City. Based on the highest score in the accountability accounting dimension is the "Cost Classification" dimension, with a score of 275, which indicates being able to separate costs into controlled costs and uncontrolled costs. In fact, when it has succeeded in overcoming costs for various activities that have been carried out, it is considered to be a spirit of work.

In addition, it is also shown in the "Cost Budget" dimension with a score of 268, the indicator is that the budget coordinates all organizational resources to achieve certain targets or goals. It can be stated that the managers of Amil Zakat Institutions in Bandung City and Cimahi City have implemented measurement values when working in accordance with company policies in order to achieve the company's desired targets. Furthermore, in this study, testing was carried out using SmartPLS *software* version 3.2.9 with the *Structural Equation Modeling - Partial Least Square* (SEM-PLS) method. This section describes validity and reliability testing, where two types of testing will be carried out as part of the *outer model* testing process. The structure of the *outer model* processing results can be shown in the form of the following diagram:
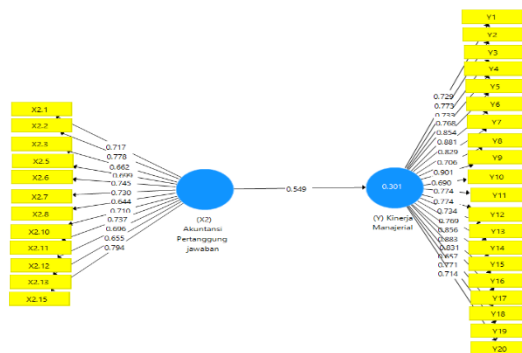
Picture 3. Outer Model Processing Diagram

Based on the figure above, the outer loadings value has met the provisions in accordance with the rule of thumb, where the loading factor value, namely the loading factor value must be more than 0.6 - 0.7. However, for early stage research from the development of measurement scales, a loading factor value of 0.5

- 0.6 is still considered sufficient according to Chin (1998) in. Furthermore, to test the validity, *convergent valid*ity and *discriminant validity* are tested, which can be described as follows.

Tabel 4. *Convergent Validity* **Testing**

Description	*Average Variance Extracted (AVE)*
Responsibility Accounting (X)	0,501
Managerial Performance (Y)	0,618

Source: Results of Research Data Processing 2024

Based on the table above, all variables in the AVE value are in accordance with the standard value, which is> 0.5. Thus, all variables can be declared valid. In addition, *discriminant validity* testing is carried out to test validity, which can be seen in the following description.

Table 5. *Discriminant Validity* **Testing**

Description	Y	X
Responsibility Accounting (X)	0,715	0,784
Managerial Performance (Y)	0,549	

Source: Results of Research Data Processing 2024

As for the results of *Discriminant Validity* testing through the *Fornell-Larcker Criterion* in the table above, where the *Fornell-Larcker Criterion* value is> 0.5 or close to 1 which states that the coefficient of determination is getting stronger. Based on the table above, it is stated that the *Fornell-Larcker Criterion* value on the variable is 0.784, where this value is greater than the correlation value with the Employee Performance variable which has a value of 0.715. In addition, each variable has a value on the *Fornell-Larcker Criterion* close to 1 and greater than 0.7. This shows that the *discriminant validity* value requirements have been met and are acceptable. In addition, in this study, reliability testing was carried out using *Composite Reliability* and *Cronbach's Alpha* which are explained as follows.

Table 6. *Composite Reliability* **Testing**

Description	*Composite Reliability*
Responsibility Accounting (X)	0,926
Managerial Performance (Y)	0,969

Source: Results of Research Data Processing 2024

Reliability on *Composite Reli*ability requires that each variable must have a value> 0.7 in order to be declared reliable. Based on the table above, it can be concluded that each variable has a value that exceeds 0.7, so it can be stated that all variables are reliable.

Table 7. *Cronbach's Alpha* **Testing**

Description	*Cronbach's Alpha*
Responsibility Accounting (X)	0,935
Managerial Performance (Y)	0,967

Source: Results of Research Data Processing 2024

In addition to reliability in *Composite Reli*ability testing, there is the *Cronbach's Alpha* method which requires that each variable must have a value of> 0.5 in order to be declared reliable. Based on the table above, it can be concluded that each variable has a value that exceeds 0.5, so it can be stated that all variables are reliable.

Furthermore, this section describes the relationship between Accountability Accounting and Managerial Performance by measuring the *Inner Model* and testing the hypotheses tested using testing using SmartPLS *software* version 3.2.9 with the *Structural Equation Modeling - Partial Least Square* (SEM-PLS) method with the PLS Algorithm and *Bootstraping* functions which are explained as follows.
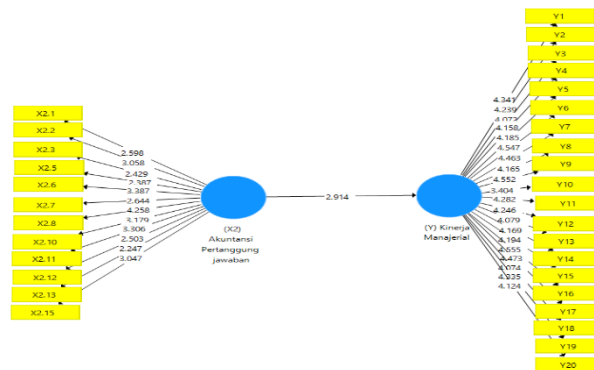
Picture 4. *Inner Model* **Processing Diagram**

Table 8. Relationship Between Responsibility Accounting (X) With Managerial Performance (Y)

Variable	r_s	f_s	P_{values}	$T_{statistics}$	Hypothesis	Degree of Variable Closeness
X and Y	0,301	0,10	0,000	0.630	Ha rejected	Weak

Source: Results of Research Data Processing 2024

From the table above, it can be seen that the *R-Square* test was carried out to test the magnitude of the simultaneous influence of the variables. In accordance with the provisions, if the variance *R-Square* value> 0.75, it can be declared strong. Based on the table above, the variance *R-Square* value is 0.301, which illustrates that the predictive power of the model is weak, which indicates that the strength of the Accountability Accounting variable and the Managerial Performance variable do not affect each other simultaneously.

Apart from looking at the amount of the percentage variance value of *R - Square*, it can also be seen with the *f-Square* function, where *f-Square* is used to determine the amount of partial influence. If the *variance* value of *f-Square* if> 0.02, it is declared small,> 0.15 is declared moderate or medium, and> 0.35 is declared large. Based on the table above, the *variance f-Square* value of the Accountability Accounting variable on Managerial Performance is 0.10, which illustrates that the strength of the model is small or does not affect because the test results obtained are less than the minimum limit of the smallest value.

This study also tested the *variance f-Square* value to test how much partial influence the Accountability Accounting variable has on Managerial Performance. Based on the calculation of the *variance f-Square* value on the Accountability Accounting variable on Managerial Performance, it is equal to 0.10, which illustrates that the strength of the model is small, or it can be stated that the Application of Accountability Accounting has no effect on Managerial Performance.

This is supported by research by Maimunah (2015), which shows that the relationship between accountability accounting has an insignificant effect on managerial performance, where the implementation of accountability accounting has not been able to improve managerial performance at the Riau Province Fisheries and Marine Service agency. Furthermore, based on the results of hypothesis testing, the *t-statistic* value shows a value of 0.630, which is < 1.96, and a *p-value* of 0.000, which is < 0.05, it can be said that the hypothesis is rejected. This means that it is rejected while it is accepted or Accountability Accounting has no effect on Managerial Performance, which indicates that the application of Accountability Accounting has no partial effect on the Managerial Performance of Amil Zakat Institutions in Bandung City and Cimahi City.

As, described in the descriptive statistical analysis of each indicator that has explained well, namely the total score of the Accountability Accounting variable and managerial performance obtained from the Managers of Amil Zakat Institutions in Bandung City and Cimahi City reached a value of 5,332 and 3,733 with a percentage reaching 87.41% and 81.60%. This shows that, Managerial Performance is classified into the "Very Good" category while Accountability Accounting is classified into the "Good" category, where the implementation of the Accountability Accounting dimensions, including organizational structure, cost budget,

cost classification, cost accounting system, cost reporting system which reflects that these values have been carried out properly.

5. CONCLUSION

Based on the discussion above, this study can state that Accountability Accounting does not affect Managerial Performance at Amil Zakat Institutions in Bandung City and Cimahi City, because it is felt that the application of Accountability Accounting does not have an impact on employees and managers at Amil Zakat Institutions in Bandung City and Cimahi City. Based on this statement, it shows that a lower Accountability Accounting for a company, will have an impact on the lower the Accountability Accounting in a company, it will have a negative impact on Managerial Performance.

In addition, based on the research that has been done above, research suggestions can be given for all Amil Zakat Institutions in Bandung City and Cimahi City to carry out a process of recording, compiling, and documenting so that all documents that have been made can be available and can be used by various parties so that misunderstandings do not occur. Besides In, all Amil Zakat Institutions in Bandung City and Cimahi City should carry out a clear and effective communication process with various parties and use various social media platforms to facilitate information exchange with various parties.

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