

Accounting Analysis of Accountability in Managerial Decision Making at the Cost Center of Luwansa Hotel and Convention Center Manado

Josua Samuel Tumilaar^{1*}, Victorina Tirayoh², Diana Lintong³

Universitas Sam Ratulangi

Corresponding Author: Josua Samuel Tumilaar tumilaarjosua@gmail.com

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ABSTRACT

Accountability accounting is needed as a control and evaluation tool to ensure that each work unit can implement the budget effectively and efficiently. This study aims to analyze the application of accountability accounting in supporting managerial decision-making at the Luwansa Hotel and Convention Center Manado. This study uses a descriptive qualitative approach with interview and documentation techniques as a method of data collection. The results of the study show that the organizational structure, delegation of authority, reporting system, and performance measurement have run quite well and support cost control efficiency. Cost information is used to prepare budgets, control operations, and determine pricing strategies, although there are still obstacles in the form of delayed reports. Overall, the implementation of accountability accounting is considered quite effective but needs to be improved through a digitalization system and strengthening coordination between departments.

INTRODUCTION

The hotel industry in Manado City is experiencing rapid development along with the increasing number of domestic and foreign tourists. This growth encourages an increase in the number of hotels and tightens competition between business actors. In these conditions, hotels are required not only to improve the quality of service, but also to manage costs efficiently to remain competitive and sustainable. Good cost management is an important factor in supporting effective managerial decision-making and achieving operational efficiency.

Accountability accounting has a critical role in providing relevant financial information for managers to assess and control costs in each responsibility center. According to Mulyadi (2022), accountability accounting is a system that divides cost responsibilities to each organizational unit, so that managerial performance can be measured based on the efficiency of resource use. In the context of the hospitality industry, these systems help managers understand the relationship between operational activities, costs, and revenue in each department. Siwu, Komalig, and Pontoh (2021) emphasized that accountability accounting is able to increase the effectiveness of cost control and support strategic decision-making in the service sector such as hotels.

However, despite the great benefits of implementing accountability accounting, many hotels still face obstacles in its optimal implementation, mainly due to limitations in reporting systems and the use of information technology that has not been fully integrated. This condition also occurs at the Luwansa Hotel and Convention Center Manado, where an accountability accounting system has been implemented, but it has not been fully supported by an efficient management information system so that the effectiveness of cost control and reporting is still limited.

Previous research by Winowoda (2024) at Hotel Biz Manado shows that the implementation of accountability accounting is quite good in terms of organizational structure and reporting, but there are still weaknesses in the classification of controlled and uncontrolled costs. Meanwhile, research by Zulkarnen and Ginting (2022) revealed that accountability accounting has not been fully utilized to improve the performance of cost centers. Based on this, this study aims to analyze the application of accountability accounting in cost center managerial decision-making at the Luwansa Hotel and Convention Center Manado and provide recommendations to improve the effectiveness of cost management and operational efficiency in the competitive hotel industry.

LITERATURE REVIEW

Accounting

Accounting is a system used to record, classify, analyze, and report a company's financial information to support better decision-making. The definition of accounting according to the American Accounting Association (AAA) in "Accounting Horizons" (2022), is the process of identifying, measuring, and reporting economic information, to allow for clear and firm assessments and decisions for those who use the information.

Management Accounting

According to Drury C. (2021), management accounting is a branch of accounting that functions to provide information used in planning, controlling, and decision-making for a company's operations and strategies.

Hotel Accounting

According to Wiryanata (2021), hospitality accounting is a financial information system that is able to provide information regarding the financial condition of a company, especially in the context of the hospitality industry. The system is designed to manage complex financial transactions in hotel operations, such as revenue from rooms, restaurants, and other services.

Accountability Accounting

Accountability accounting is an accounting system used to evaluate the performance of units or sections within an organization based on the revenue and costs they generate. Santoso, R. B. (2021) stated that accountability accounting is one of the systems that measures the various results achieved by each accountability center according to the information needed by managers to apply their accountability centers.

Cost Center

In the book *Cost Management: Accounting and Control*, Hansen and Mowen (2023:128) explain that a cost center is a unit or part of an organization where the manager is responsible only for the costs that occur in the unit. They are not responsible for income or investment. The main focus of the cost center is cost control, so the evaluation of its performance is carried out based on how well the manager manages and controls the actual costs compared to the budgeted costs.

Cost Center Management

According to Anthony and Govindarajan (2022:132), cost center management is carried out by setting a cost budget for each work unit, then comparing it with the actual cost realization, and evaluating the differences that arise for decision-making.

Conceptual Framework

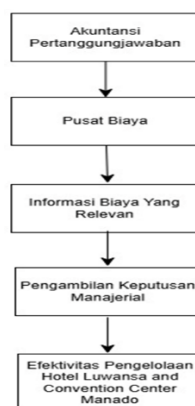


Figure 1. Conceptual Framework

METHODOLOGY

Types of Research

This study uses a descriptive qualitative approach that aims to describe in depth the application of accountability accounting in managerial decision-making at the cost center at the Luwansa Hotel and Convention Center Manado. According to Sugiyono (2020:9), qualitative research methods are used to research the natural conditions of objects with researchers as the main instrument. Data collection is carried out through triangulation techniques, namely interviews, observations, and documentation to ensure the validity of the data. Data analysis is carried out inductively, by interpreting the meaning of findings in the field to gain a comprehensive understanding of how the accountability accounting system is implemented and how the information generated is utilized by cost center managers in supporting an effective and efficient managerial decision-making process.

Place and Time of Research

This research was conducted at the Luwansa Hotel and Convention Center Manado which is located on Jl. Pomurow No.68, Taas, Tikala District, Manado City, North Sulawesi Province. The time for this research is from June 2025 - completion.

Types, Sources and Methods of Data Collection

This research uses qualitative data, namely data in the form of words, sentences, or documents that are descriptive and used to understand the meaning behind social phenomena in depth (Sugiyono, 2020:9). The data includes information about the implementation of accountability accounting and managerial decision-making processes at the cost center at the Luwansa Hotel and Convention Center Manado. The data sources in this study consist of primary data and secondary data. Primary data was obtained through in-depth interviews with cost center managers in various departments such as housekeeping, food and beverage, and front office to dig up information about the implementation of accountability accounting, budgeting, cost reporting systems, and the role of accountability reports in managerial decision-making. Meanwhile, secondary data is obtained from internal hotel documents as well as external sources such as market reports and relevant competitor data. Data collection was carried out by interview, observation, and documentation study techniques (Miles, Huberman, & Saldaña, 2019:12). Interviews were conducted in a semi-structured manner with managers and employees, observations were made on the decision-making process and the application of accountability accounting, while documentation studies were conducted by collecting various supporting documents relevant to the research.

Data Analysis Methods and Processes

The data analysis method used in this study is qualitative analysis, which is the process of searching, organizing, and interpreting data systematically obtained through interviews, observations, and documentation, with the aim of understanding the meaning of the phenomenon being studied (Sugiyono, 2020). This analysis is used to interpret the application of accountability accounting and its use in managerial decision-making at the cost center at the Luwansa Hotel and Convention Center Manado. The data analysis process refers to the interactive model of Miles, Huberman, and Saldaña (2019) which consists of three stages, namely data reduction, data presentation, and conclusion drawn. Data reduction is carried out by simplifying and selecting relevant information from the results of interviews, observations, and documentation, including forms of cost accountability and its impact on managerial decisions. The presentation of data was carried out to illustrate the relationship between the effectiveness of accountability accounting and the quality of decision-making. Furthermore, conclusions were drawn by interpreting the findings and providing recommendations related to the effectiveness of the implementation of accountability accounting in increasing the competitiveness of the Luwansa Hotel and Convention Center Manado.

RESEARCH RESULT

Organizational Structure

Organizational structure is a basic framework that describes the division of tasks, authority, and reporting flows within a company. In the context of research at the Luwansa Hotel and Convention Center Manado, organizational structure plays a very important role in the implementation of accountability accounting because through this structure, cost centers can be determined that are the responsibility of each unit manager.

Hotel Luwansa and Convention Center Manado has a functional-hierarchical organizational structure, where the company is divided into several divisions that carry out specific functions and are coordinated vertically by the General Manager. Each division is headed by a section head or manager who has responsibility for the implementation of activities and cost management in their respective departments. This structure has not allowed the effective implementation of the accountability accounting system because there is still one position that concurrently has two functions. The accountability accounting system does not apply the concept of two job functions because it is not in accordance with its main objectives for effective management control and performance evaluation.

Delegation of Authority and Responsibility

The organizational structure of Hotel Luwansa and Convention Center Manado consists of several parts that have different responsibilities and authorities, but coordinate with each other to achieve operational effectiveness and cost efficiency according to accountability accounting principles.

General Manager (GM)

As the top leader, GM is responsible for the hotel's overall operational activities, including finance, marketing, service, and human resources. GM is authorized to set strategic policies, approve annual budgets, supervise the implementation of each department's activities, and evaluate cost accountability reports.

GM Secretary and Marketing Communication (MARCOM) Manager

Assists GM in administrative and communications activities, and is responsible for promotional, branding, and public relations. Her duties include the preparation of important GM agendas and reports, the management of internal and external communications, and the preparation of promotional budgets and reports on marketing activities. The Human Resource (HR) Manager and Assistant HR Manager HR Manager manage recruitment, training, human resource development, and the salary and benefits system. Assistant HR Managers assist in the implementation of daily operations, manage personnel administration, monitor attendance, and manage contracts and training activities.

Food and Beverage (F&B) Manager

F&B Managers are responsible for all food and beverage service operations at the hotel, including restaurants, room service, and banquets. Its authority includes the preparation of F&B budgets, supervision of staff performance, control of the cost of groceries and kitchen equipment, and the establishment of service standards and guest satisfaction.

Executive Chef

An Executive Chef is a kitchen leader who is responsible for the quality, taste, and presentation of food. She manages the kitchen team's work schedule, prepares recipes and taste standards, controls the use of raw materials to be efficient, and assists in preparing kitchen budgets and evaluating food cost variances.

Sales and Marketing (SM) Manager and Assistant SM Manager

SM Manager manages room promotion and sales activities and other hotel services to increase revenue. SM Manager Assistants support the preparation of sales reports, promotion scheduling, as well as the analysis of target markets and the effectiveness of marketing activities.

Rooms Division Manager, Assistant Front Office (FO) Manager, and Assistant Housekeeping (HK) Manager

The Rooms Division Manager is responsible for the quality of room service and cleanliness, as well as the achievement of income from room rentals. The Assistant FO Manager handles day-to-day operations, such as check-in, check-out, and handling guest complaints. The HK Manager Assistant oversees the cleaning team, ensures room standards are met, and controls the cost of cleaning and laundry supplies.

Chief Engineering

Responsible for the technical maintenance and facilities of the hotel, including electrical, air conditioning, and mechanical systems. Prepare routine maintenance schedules, damage reports, and hotel facility repair budgets.

Financial Controller, Assistant Financial Controller, and Assistant IT Manager

The Financial Controller regulates the recording, reporting, and cost control of all hotel departments. The Assistant Financial Controller assists in the analysis of financial statements, data reconciliation between departments, as well as petty cash supervision. The Assistant IT Manager is responsible for the management of information systems, computer networks, and support for the hotel's accounting systems and software.

Reporting System

The reporting system at the Luwansa Hotel and Convention Center Manado has followed the principle of accountability accounting, where each unit head is responsible for the use of the budget and the realization of costs in his department. If there are significant irregularities, the finance department clarifies and requests a repair plan. Budget preparation is carried out every year from August to December, involving all unit heads, and begins with an evaluation of the realization of the current year's budget. Each cost center draws up a plan for fixed and variable cost needs, such as labor, equipment, maintenance, and promotion.

Furthermore, the finance department reviews the budget proposal and makes adjustments with the department head before it is approved by the General Manager. Cost realization is monitored periodically, and reports are compiled by each department for analysis by the Financial Controller to identify the difference between budget and realization. This analysis helps assess the effectiveness of cost control as well as the accountability of cost center managers. With the support of software-based accounting technology, the reporting process becomes faster, more accurate, and more real-time, thus supporting the effectiveness of the implementation of accountability accounting at the Luwansa Hotel and Convention Center Manado.

Performance Measurement System

Based on the results of an interview with Mr. Jacksen Kaligis as the Head Financial Controller, Hotel Luwansa and Convention Center Manado implements a performance measurement system for the accountability center which aims to assess performance objectively, measurably, and in line with the hotel's operational and strategic goals. This system is an important part of accountability accounting, where the results of the evaluation are used as the basis for operational improvement and managerial decision-making.

Performance assessment is carried out by comparing the cost realization against the set budget, calculating the difference, and determining whether the deviation is favorable or unfavorable. For example, positive efficiencies are achieved when the Food & Beverage department is able to reduce the cost of raw materials without lowering the quality of service. Meanwhile, resource use efficiency is also measured from labor productivity, such as the number of rooms cleaned per officer in the housekeeping department according to the cleanliness standards of a four-star hotel. With the implementation of this performance measurement system, each accountability center at Hotel Luwansa and Convention Center Manado can work efficiently, accountably, and in line with the company's strategic goals.

Decision Making

Based on the results of the interview with Mr. Jacksen Kaligis as the Head Financial Controller, managerial decision-making at the Luwansa Hotel and Convention Center Manado is carried out through systematic stages based on accountability accounting information. Every decision regarding operational efficiency, budget utilization, and departmental performance evaluation is based on the cost reports prepared by each unit. The decision-making process usually begins when budget irregularities, increased costs, or decreased efficiency are found in monthly reports. For example, when the Food and Beverage department experiences an increase in the cost of groceries, management searches for accountability reports that contain details of account codes, types of expenses, and volume of ingredient usage as the basis for analysis.

The financial data is then reviewed jointly by the department manager and the finance team to devise several alternative solutions, such as negotiations with suppliers, replacement of raw materials, or menu adjustments. Once alternatives are considered, the most efficient decision is selected and approved by top management. The implementation of decisions is supervised by the head of the department and evaluated periodically to assess its effectiveness. This process is carried out on an ongoing basis to ensure an increase in efficiency, effectiveness, and overall hotel operational performance.

Managerial Decision Making for Classification of Fixed and Variable Costs

In an accountability accounting system, the grouping of costs into fixed costs and variable costs is an important step to support budget planning, operational control, and effective managerial decision-making. Hotel Luwansa and Convention Center Manado applies this approach to provide better control over costs at each accountability center, as well as assist management in assessing the efficiency and effectiveness of each department's financial performance. Based on the results of an interview with Mr. Jacksen Kaligis as the Head Financial Controller, the grouping of costs is carried out systematically to facilitate the process of budget supervision and evaluation.

Fixed costs include fixed employee salaries, depreciation of fixed assets, fixed taxes, and routine maintenance, all of which are not affected by changes in hotel occupancy rates. Meanwhile, variable costs include raw materials for food and beverages, laundry and housekeeping, as well as electricity and water, the amount of which changes according to the level of activity and the number of guests. Through this cost separation, management can conduct break-even analysis, assess operational efficiency, and establish the right savings strategy when market demand fluctuates occur. Thus, the cost grouping system implemented supports the objective of accountability accounting in creating effective cost control and accurate data-driven decision-making.

DISCUSSION

Organizational Structure

The results of the study show that the organizational structure of the Luwansa Hotel and Convention Center Manado is functional-hierarchical, where the division of duties and authorities has been clearly defined according to the functions of each division. The General Manager acts as the main coordinator who oversees all operational activities of the hotel, while each division is headed by the head of the section responsible for managing the department's activities and costs. This structure is proven to support the reporting and cost control process, as each unit has a structured and accountable reporting path. Specific division of responsibilities makes it easier to identify cost sources and assess the performance of each work unit, so that the evaluation and cost control process can run more effectively.

However, based on information from Mr. Jackson Kaligis as Head Financial Controller, the existing organizational structure still faces obstacles in the implementation of the accountability accounting system. This happens because of the position that concurrently serves two functions, such as Secretary General Manager who also serves as Marketing Communication Manager. This condition causes the cost control flow to not run optimally and the cost report does not fully reflect the responsibilities of the unit manager concerned. These findings suggest that the effectiveness of accountability accounting is highly dependent on the clarity of the division of duties, authority, and responsibilities. Therefore, Hotel Luwansa and Convention Center Manado is advised to improve its organizational structure by removing position traps, so that the accountability accounting system can be implemented more effectively and produce accurate cost information for managerial decision-making.

Delegation of Authority and Responsibility

Based on the results of the research, the delegation of authority and responsibility at the Luwansa Hotel and Convention Center Manado has been clearly regulated through a functional organizational structure. Each position has a detailed job description, including the scope of authority, operational responsibilities, and performance targets that must be achieved. This clarity is an important basis in the implementation of accountability accounting, as it allows for a firm identification of the parties responsible for the costs and performance of each unit. The delegation of authority to the General Manager as the top leadership

provides strategic control over all divisions, including the authority to approve budgets, evaluate cost accountability reports, and set strategic policies. This mechanism ensures effective cross-departmental coordination in the integrated management of hotel performance.

In addition, positions such as GM Secretary & MARCOM Manager, HR Manager, Food & Beverage Manager, Executive Chef, Sales & Marketing Manager, Rooms Division Manager, Chief Engineering, and Financial Controller have specific scope of responsibilities according to their field. However, the implementation of this delegation of authority still faces obstacles in the form of a trap of positions, namely the Secretary General Manager who also serves as the MARCOM Manager. This condition causes overlapping responsibilities and makes it difficult to separate costs between functions, so that the effectiveness of accountability accounting has not been achieved optimally.

According to Mr. Jacksen Kaligis as Financial Controller, the existence of assistant managers in several divisions has helped strengthen internal control through faster operational monitoring and reporting. However, to improve managerial accountability and the objectivity of performance evaluation, hotels need to eliminate the practice of position capture so that the delegation system can run more effectively and support the implementation of comprehensive accountability accounting.

Adequate Reporting System

The reporting system at the Luwansa Hotel and Convention Center Manado has been systematically developed to support the implementation of accountability accounting. The process begins with the preparation of an annual budget involving all unit heads as the person in charge of the cost center, thereby increasing the sense of ownership of the set targets. The accountability report is prepared periodically by each department and analyzed by the finance department by comparing between the budget and the realization, including the identification of deviances (variances) both beneficial and detrimental. The results of this analysis are used as the basis for performance evaluation and cost control. With the integration of budget planning, realization monitoring, and variance analysis, hotel reporting systems function not only as an administrative tool, but also as a means of accountability and effective managerial decision-making.

Objective Performance Measurement System

Based on the results of the research, the performance measurement system implemented at the Luwansa Hotel and Convention Center Manado has been running objectively and in line with the company's operational and strategic goals. This system is designed to ensure that each accountability center can be evaluated for its performance in a measurable manner in accordance with its responsibilities and authority. Performance measurement is focused on two main aspects, namely the achievement of cost targets and resource use efficiency.

The achievement of the cost target is measured based on the compatibility between the realization of expenditure and the approved budget. If there is a deviation, the finance department together with the head of the relevant department will assess whether the discrepancy is favorable or unfavorable and follow up with corrective steps. One example of positive efficiency was found in the Food & Beverage department, which managed to reduce the cost of raw materials without degrading the quality of the dishes.

Meanwhile, the efficiency of resource use is measured through the optimal use of labor, raw materials, equipment, and facilities. In the housekeeping department, for example, the number of rooms cleaned per officer per day is an indicator of productivity while maintaining the cleanliness standards of a four-star hotel.

According to Mr. Jacksen Kaligis as the Head Financial Controller, a clear performance measurement system encourages discipline and accountability of managers in managing budgets and resources. Evaluation of performance results plays an important role in improving operational effectiveness, cost control, and service quality, thereby supporting the creation of an efficient and responsible work culture across organizational units.

Managerial Decision Making

Managerial decision-making at the Luwansa Hotel and Convention Center Manado is carried out in a structured and data-based manner sourced from accountability accounting reports. The cost information generated by each department plays an important role in helping management identify problems, formulate alternative solutions, and determine the most effective strategic moves. Managerial decisions generally begin with the discovery of irregularities between the budget and realization in the field. These findings are the basis for the finance and operational management teams to conduct internal evaluations. This evaluation process uses objective data that has been classified based on the type of cost and the work unit responsible, so that the results of the analysis become more accurate and relevant for decision-making.

The direct involvement of department heads in the budget evaluation process also increases the sense of responsibility for the use of allocated funds. The heads of departments play a role not only as policy implementers, but also as decision-makers at the operational level. This creates synergy between operational and financial functions in managing hotel resources efficiently. After the decision is implemented, a follow-up evaluation is carried out to assess the effectiveness of the policy, whether it has delivered optimal results on cost efficiency or requires further adjustments.

Overall, the managerial decision-making system at the Luwansa Hotel and Convention Center Manado has run well because it is based on measurable financial data, involving various related parties, and supported by effective coordination and communication between work units. This condition shows that hotel management has adaptive and responsive capabilities in dealing with operational dynamics, while strengthening the application of accountability accounting principles in managerial practices.

Classification of Fixed Costs and Variable Costs

Based on the results of an interview with Mr. Jacksen Kaligis as the Head Financial Controller, it is known that in the implementation of accountability accounting at the Luwansa Hotel and Convention Center Manado, cost classification has not been carried out based on the level of control. The hotel's financial reporting system only groups costs into two main categories, namely fixed costs and variable costs, without separating between controllable costs and uncontrollable costs. In fact, in the concept of accountability accounting, the separation of costs based on the manager's ability to control it is very important to ensure fairness and accuracy in the performance evaluation of each responsibility center.

In general, cost classification is a process of classifying costs based on behavior or their relationship to changes in activity volume. Fixed costs are costs whose value does not change in the short term, regardless of the level of activity of the hotel, such as permanent employee salaries, depreciation of assets, and taxes. In contrast, variable costs change as operational activities increase, such as the cost of groceries, electricity, water, and laundry. This classification has helped management in budget planning, cost control, and break-even point analysis.

Nonetheless, to improve the effectiveness of the implementation of accountability accounting, hotels need to equip their classification system with a separation between controlled and uncontrolled costs. This step will allow the evaluation of the performance of the cost center manager to be carried out more objectively and fairly, as each manager will only be assessed based on the costs that are within the scope of his or her responsibilities and authority. Thus, the management control system can run more transparently, accurately, and in accordance with the basic principles of accountability accounting.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research at the Luwansa Hotel and Convention Center Manado, it can be concluded that the implementation of accountability accounting has gone quite well in supporting the effectiveness of cost control and managerial decision-making. A functional-hierarchical organizational structure facilitates the delegation of responsibilities, but there are still weaknesses in the form of position traps that have the potential to cause overlapping authority. The reporting system has followed the principles of accountability accounting through budget comparison and cost realization, although there are still delays from some divisions. Performance measurement is already oriented towards cost efficiency, but it does not yet include qualitative aspects such as service quality, and the classification of costs is still limited to fixed and variable costs without distinguishing between controlled and uncontrolled costs. Therefore, it is recommended that hotels refine organizational structures, improve digital reporting systems, expand performance indicators, and add more comprehensive cost classifications to support managerial accountability and effectiveness.

ADVANCED RESEARCH

Every study has limitations, and so does this study. This research focuses on only one object, namely the Luwansa Hotel and Convention Center Manado, with the scope of discussion on the application of accountability accounting in cost center managerial decision-making. Another limitation lies in the research approach that is qualitative and descriptive, so it is not yet able to quantitatively measure the extent to which the application of accountability accounting affects cost efficiency and overall managerial performance. Therefore, further research is recommended to involve more than one hotel as the object of the research so that the results can be generalized and provide a more comprehensive picture of the best practices of the application of accountability accounting in the hospitality industry. In addition, the use of quantitative approaches or mixed methods is also recommended to measure more measurably the effect of the application of accountability accounting on the effectiveness of cost control and financial performance, as well as add other variables such as the quality of accounting information, managerial competence, and information technology support to enrich future research results.

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