

## The Role of Responsibility Accounting in Measuring Manager Performance Using the Segment Performance Report Approach at PT Bosowa Berlian Motor Manado

Alice Delaya Regar<sup>1\*</sup>, Rudy J. Pusung<sup>2</sup>, Djeini Maradesa<sup>3</sup>  
Universitas Sam Ratulangi

**Corresponding Author:** Alice Delaya Regar [aliceregar2003@gmail.com](mailto:aliceregar2003@gmail.com)

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### ARTICLE INFO

*Keywords:* Responsibility Accounting, Segment Performance Report, Manager Performance

*Received :* 14, October

*Revised :* 16, November

*Accepted:* 18, December

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### ABSTRACT

Managerial accounting plays an important role in supporting the measurement and evaluation of organizational performance through an accountability accounting system that assesses the work results of each unit according to its responsibilities. One of the main methods is the Segment Performance Report (SPR), which presents detailed information about the performance of each business segment such as divisions, regions, or product lines. This approach allows for a more objective and comprehensive evaluation because it includes revenue, costs, budgets, realizations, and variance analysis, not just sales data. The results of the study state that SPR strengthens the principle of responsibility accounting by assessing managers based on the responsibilities under their control and serves as a tool for strategic performance control and improvement.

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## **INTRODUCTION**

In an era of increasingly fierce business competition, especially in the service and trade sectors, companies are required to have an adaptive and data-based management strategy in order to maintain sustainability and improve long-term performance. The success of an organization depends heavily on the ability to manage human resources, especially managers as strategic decision-makers. Therefore, an accurate and relevant managerial information system is needed to support comprehensive performance evaluation. One of the systems that plays an important role in this is accountability accounting, which is part of managerial accounting that focuses on reporting the results of the work of each organizational unit based on their respective responsibilities. Through this system, managers are not only evaluated based on the final results, but also their effectiveness in managing the resources under their responsibility.

One of the methods in accountability accounting used to assess management performance is the Segment Performance Report (SPR). This report presents detailed information about the performance of each segment of the organization, such as a specific division, region, or product line, allowing for a more objective and measurable evaluation. With this approach, managers' performance is not only seen from the achievement of financial targets, but also from the efficiency and effectiveness of managing the segments they lead, while encouraging transparency and accountability in decision-making.

However, the implementation of SPR is inseparable from various challenges, such as the need for valid and uniform data between segments, difficulties in allocating indirect costs, and the tendency of companies to focus more on financial indicators than non-financial ones. Therefore, it is necessary to integrate financial and non-financial data so that the results of performance evaluations truly reflect managerial conditions comprehensively.

For PT Bosowa Berlian Motor Manado, the implementation of accountability accounting with the SPR approach is a strategic step to improve the quality of manager performance measurement. This system not only provides an objective basis for evaluation, but also fosters a work culture that is accountable and adaptive to change and in line with the company's long-term goals. However, in order for performance measurement to be more balanced, it is necessary to consider non-financial aspects so that the decisions taken do not only benefit one part, but also have a positive impact on the company as a whole.

Previous research by Veren, Ilat, and Pusung (2022) shows that PT Fortuna Inti Alam still assesses managers' achievements based on general financial statements without any separation of responsibilities between management and company owners. The researcher suggests the application of the SPR concept to facilitate the assessment of managers' performance through the separation of fixed costs that can and cannot be controlled. Meanwhile, research by Tenau, Morasa, and Pusung (2018) at UD. Gading Jaya found that the manager's performance assessment is still conventional because it only refers to the report of production costs and profit and loss without considering the direct contribution of each part.

Both studies show that performance appraisals in some companies still rely on conventional approaches that focus on general financial statements, making it difficult to separate responsibilities and objectively assess managerial effectiveness. Therefore, the implementation of Segment Performance Reports is important as a more accurate and focused performance assessment tool, as it allows for the separation of fixed and uncontrollable costs and the precise assessment of managers' efficiency and effectiveness.

This research focuses on the assessment of manager performance at PT Bosowa Berlian Motor Manado, a company engaged in the sale of Mitsubishi brand four-wheeled vehicles, spare parts, and vehicle service and financing services. This study is interesting because Mitsubishi Motors managed to increase its market share in Indonesia to 9.8% by 2024, even though the national automotive industry experienced a decline of 13.3% due to economic factors such as high interest rates and weakening consumer purchasing power. This achievement demonstrates the success of Mitsubishi's business strategy in the face of stiff competition with other brands such as Toyota and Honda, and reflects the company's ability to adapt to changing market dynamics.

## LITERATURE REVIEW

### *Accounting*

According to Suwardjono (2018:10), accounting can be defined as a set that studies the engineering of service provision in the form of quantitative financial information of organizational units in a certain country environment and how to convey (report) this information to interested parties to be used as a basis for economic decision-making. Then according to Zamzami and Nusa (2018:2), accounting can be briefly defined as a process of recording, classifying, summarizing it, which produces economic information to be given to users. Of course, accounting also has a function, Zamzami and Nusa (2018:5) explained that the function of accounting is to produce accounting information from a systematic process that will be used by users of financial statements, both by investors, creditors, suppliers, mass media, and employees.

### *Management Accounting*

According to Sodikin (2017:2), management accounting consists of two words, namely accounting and management. Accounting itself means the process of measuring, analyzing, recording and reporting all economic events. Meanwhile, management is more defined as a management process consisting of planning, control, and decision-making activities carried out by the internal organization, namely managers and employees who are authorized to manage their business. Managerial *accounting* is concerned with providing information to managers, namely people within the organization who direct and control the organization's operations. Management accounting involves the process of identifying, measuring, interpreting, and reporting various economic events that occur in business operations, which are used by management to carry out its managerial tasks. (Rachmina and Sari, 2017:1).

### ***Accountability Accounting***

Accountability accounting is a component of management accounting and functions as a system that is connected and tailored to the accountability center. According to Hansen and Mowen (2018:16), accountability accounting is an important tool for management control, which includes four key elements: assigning responsibility, setting performance measures (*benchmarking*), evaluating performance, and awarding rewards. The goal of accountability accounting is to influence behavior in a certain way, aligning the activities of individuals or companies to achieve a common goal.

### ***Requirements for the Implementation of Accountability Accounting***

In order for accountability accounting to run well, Mulyadi (2017:191), outlined five conditions to be able to implement an accountability accounting system, namely (1) an organizational structure that expressly establishes the authority and responsibility of each level of management, (2) the cost budget prepared for each level of management, (3) the classification of costs according to whether it is *controllable* or not) costs by certain management in operations, (4) there is a compilation of company account codes associated with the control authority of the accountability center, (5) a system of reporting costs to the responsible manager (*responsibility reporting*).

### ***Accountability Center***

The identification of areas of responsibility and responsible managers in the company's organization is carried out through the establishment of a responsibility center and benchmarks of its performance. As stated by Sudiby (2017:8), the accountability center refers to an organizational unit led by a manager who is responsible for the activities that take place in the unit. The core essence of a center of accountability can be observed in the activities it performs, which are interconnected through the input-process-output-goal relationship. The accountability center uses inputs (resources) to process them into outputs, which aim to achieve a specific goal while utilizing investment (assets or capital). According to Mulyadi (2017:18), accountability accounting is a system that measures the various results achieved by each accountability center based on the information needed by managers to effectively operate their respective accountability centers.

### ***The Relationship of Organizational Structure to the Accountability Center***

According to Hansen and Mowen (2018:545), organizational structure can be interpreted as the arrangement and relationship between components, parts, and positions in an organization. Accountability accounting considers that control of operations can be improved by creating a network of accountability centers that correspond to the formal structure of the company. Accountability centers can be an effective tool for controlling a company, if the organizational structure that underpins it is structured rationally.

### ***Cost Center***

A cost center is a section or unit within an organization that is only responsible for expenses or expenses, not for revenue or profits. In other words, the cost center does not generate revenue directly, but supports the company's operational activities. Examples include production, maintenance, human resources, and accounting departments. *Cost Center Theory* is a concept in management accounting that is used to identify, manage, and control costs in an organization. A cost center is an organizational unit that does not generate income directly but incurs costs (Mulyadi, 2017:18).

### ***Segment Performance Report***

Segment Performance Report is a performance report that is compiled to assess the work results of each segment or unit in an organization, such as a *cost center*, *profit center*, or *investment center*. This report presents relevant financial and non-financial information and focuses on the responsibilities of managers in each segment, allowing for more accurate and fair evaluation of performance (Hansen and Mowen, 2018).

### ***Performance Appraisal***

According to Marwansyah (2018:232), performance appraisal is a systematic description of strengths or strengths and weaknesses related to the work of a person or a group. Meanwhile, according to Sukarno (2017:39), performance assessment is an activity to assess the success or failure of an accountability center or work unit in carrying out its duties and functions.

## **METHODOLOGY**

### ***Research Approach***

The type of research used is qualitative because what we want to describe is the extent to which SPR (Segment Performance Report) can be used as a tool to measure managers' performance performance.

### ***Place and Time of Research***

This research was conducted at PT Bosowa Berlian Motor Manado which is located at Jl. Yos Sudarso No.36, Kairagi Weru, Paal Dua District, Manado City. The time for this research starts from May 2025 to July 2025.

### ***Data Types and Sources***

This study uses a combination of qualitative and quantitative data. Qualitative data in the form of non-numerical information obtained through in-depth interviews with representatives from PT Bosowa Berlian Motor Manado, while quantitative data consists of income statements issued from PT Bosowa Berlian Motor Manado. Meanwhile, the data sources that will be used in this study consist of: (1) Primary Data Primary data collection includes conducting interviews, conducting direct observations, and collecting documentation that is directly related to the research object. In this study, the primary data source consists of interviews conducted with representatives from PT Bosowa Berlian Motor Manado, information on the company's history, organizational structure,

including job descriptions, and income statements for 2024. (2) Secondary Data will be obtained from existing documentation within the company. For this study, the secondary data used includes complementary materials such as research journals and research theories that can be accessed through Google Scholar.

### ***Data Collection Methods***

The data collection method in this study consists of literature research and field research. Literature research is carried out by collecting and studying various written sources such as books, journals, and other literature related to the problem being researched to obtain a relevant theoretical basis. Meanwhile, field research was carried out by directly reviewing research objects at PT Bosowa Berlian Motor Manado to obtain the needed data. This field research includes three techniques, namely interviews, which are conducted through direct questions and answers with the authorities and competent authorities; observation, which is direct observation of research objects and objectives to obtain accurate data and information; and documentation, which is the collection of secondary data from various sources, both personal and institutional, which is then processed to support the solution of research problems.

### ***Analysis Methods and Processes***

This study uses an analytical descriptive method in the data analysis process, which includes data collection, preparation, and processing activities. The initial stage begins with collecting relevant data related to accountability statements, such as the 2024 income statement, the company's organizational structure, and the company's profile. After that, an analysis of the organizational structure is carried out using accountability accounting information to identify potential weaknesses in the existing authority delegation system. In addition, an analysis was also carried out on the preparation of the company's income statement to assess its suitability and effectiveness in supporting managerial performance evaluation. Furthermore, the performance assessment stage is carried out using the Segment Performance Report (SPR) approach as a tool to measure managers' achievements. This process begins with a preparatory stage which includes the analysis of the area of responsibility and the identification of the revenue center manager, as well as the determination of performance assessment criteria. At the assessment stage, an analysis of actual performance compared to the set targets is carried out, identification of the causes of irregularities, and evaluation of behavior and necessary corrective actions. The results of the evaluation are then compared between the company's income statement and the Segment Performance Report theory to assess the effectiveness of its application. Finally, the researcher draws conclusions based on the results of the analysis and discussion related to the main topic of the research.

## HASIL PENELITIAN

### *Manager's Performance Assessment based on the Characteristics of Accountability Accounting Information at PT. Bosowa Berlian Motorcycle Manado*

There are several characteristics in the performance assessment of revenue center managers based on accountability accounting information:

1. Identification of accountability centers is an important part of accountability accounting. This includes the identification of organizational units such as departments, families, products, work teams, or individuals responsible for specific financial responsibilities.
2. The standards set are a reference in evaluating the performance of the accountability center manager. Cost and budget standards are used as a basis for measuring the achievement of preset goals.
3. Managers' performance is measured by comparing realization with a predetermined budget. Accountability accounting information is used as a means to monitor and account for the use of resources in achieving budget goals.
4. Managers are awarded awards or penalties based on higher management policies. The reward and penalty system is designed to encourage managers to manage costs in accordance with the targets and standards set in the budget.

Based on the results of the interview, PT. Bosowa Berlian Motor Manado assesses its main performance through the measurement of effectiveness and efficiency in cost management. Efficiency is achieved by comparing actual costs and predetermined budgets, as well as comparing between departments or work units to see the level of resource usage. Meanwhile, effectiveness is measured by the extent to which the expenditure is able to support the achievement of the company's goals. If the costs incurred are not proportional to the results obtained, then management is considered less effective. This assessment is carried out periodically through budget implementation evaluation, where the company compiles and analyzes cost accountability reports that contain budget data, realization, and differences. This evaluation process not only aims to reduce waste, but also maintain stakeholder satisfaction and increase company value with a systematic approach. In practice, cost variance analysis is the main tool to see the difference between realization and budget plans, but the results are not rigidly assessed on numbers alone, but also consider external factors that affect spending. With this approach, the company seeks to ensure more adaptive cost management and responsiveness to changing market conditions.

### *The Relationship of a Company's Organizational Structure to Accountability Accounting Information*

The organizational structure of PT. Bosowa Berlian Motor Manado shows a framework that describes the working relationship and work arrangement that also shows the position, duties, and responsibilities in a hierarchical manner in the company. If the existing organizational structure can clearly show the separation of the line of authority and responsibility, then it will be easier for each responsibility center to carry out its performance assessment. Performance

appraisals are performance measures and benchmarks that are the minimum standards that every employee of a company must achieve.

When viewed from its organizational structure, PT. Bosowa Berlian Motor Manado has been good in determining the division of authority and responsibilities of each employee. The organizational structure has been arranged according to their respective duties and responsibilities. This can be seen through the organizational structure and job description of each employee. The description of tasks and the separation of tasks are expected to be used as a control tool for management. With this, the lower-level manager can account for his duties and responsibilities to the top-level manager who has given these duties and authority.

In addition, the organizational structure used in the company is a functional organizational structure, where the hierarchical structure in the company is divided based on each of its respective functions. With this division, it will be easier for management to clearly know each function. So, they will focus more on the implementation of the tasks that have been given and make it easier for management to supervise every field in the company. In addition, the company has made a division of duties in writing that explains the responsibilities, authorities, duties, and obligations of each position in the organizational structure.

#### ***Preparation of Cost Budgets with Accountability Accounting Information***

The process of preparing a sales budget is the first and most important stage before the company calculates the estimated profit from product sales. The sales budget contains information about the estimated sales quantity, selling price and total sales, so that the company can estimate the amount of profit realized. Therefore, companies are required to be able to prepare a sales budget that reflects realistic profit by considering all external and internal factors.

Effective budget preparation is by involving each organizational unit in the company, so that each unit will feel responsible for implementing the predetermined budget. The budget preparation process used by PT. Bosowa Berlian Motor Manado is now *top-down*. Budget preparation using *top-down* has been in accordance with the application of accountability accounting information. The preparation of a *top-down budget* is a budget that is prepared and determined by the company's leaders, and this budget must be implemented by his subordinates without the involvement of subordinates in its preparation. Subordinates are not required to participate in preparing the budget. Basically, the person who is authorized and responsible for the preparation of the budget and the implementation of *other budgeting activities* , is the company's leader. This is because the company's top leadership is the most authoritative and responsible for the company's overall activities. In this case, the sales manager who is a subordinate to the company's leadership will understand his job.

**Cost Preparation of PT. Bosowa Berlian Motorcycle Manado**

From the results of the interview with PT. Bosowa Berlian Motor Manado, information was obtained that the preparation of the sales budget in this company uses a *top-down* approach. Initially, the branch head or sales manager prepares a draft budget, then the draft is brought to a budget team meeting to be discussed together, get input, and approved before it is implemented. The method used is *the percentage of sales*, which is allocating advertising and promotional budgets based on a certain percentage of total sales, so that efforts to increase sales can be carried out measurably and effectively. For cost budgeting, the process runs systematically. Once the sales budget is set, the sales manager develops a strategy and work program that supports the achievement of the target, including the breakdown of the required costs. These costs include advertising posts, promotions, and other supporting activities that are directly related to increased sales. Cost control is carried out in an integrated manner with sales targets, so that resources can be managed efficiently to maximize the expected results.

**Controlled and Uncontrolled Cost Report of PT. Bosowa Berlian Motorcycle Manado**

The following will be presented the controlled costs and uncontrolled costs of PT. Bosowa Berlian Motor Manado.

**Table 1. Controlled Cost Report of PT. Bosowa Berlian Motorcycle Manado**

Post Cost / Sales	Target (Rp)	Realization (Rp)	Difference (Rp)	Difference (%)
Sales Service - Oil	800.000.000	810.000.000	10.000.000	1,25%
Sales Service - Suborders	500.000.000	490.000.000	10.000.000	-2,00%
Sales Service - Body Repair Services	400.000.000	405.000.000	5.000.000	1,25%
Sales Service - Sub Material	300.000.000	295.000.000	-5.000.000	-1,67%
HPP Vehicle - Expedition	50.000.000	48.500.000	-1.500.000	-3,00%
HPP Vehicle - Delivery	40.000.000	39.800.000	-200.000	-0,50%
HPP Vehicle - Carousel	30.000.000	31.000.000	1.000.000	3,33%
Vehicle HPP - Vehicle Wash	10.000.000	9.800.000	-200.000	-2,00%
HPP Vehicle - Sales Incentives	20.000.000	20.200.000	200.000	1,00%
HPP Vehicle - PDI	15.000.000	14.900.000	-100.000	-0,67%
HPP Vehicle - Sales Salary	60.000.000	61.000.000	1.000.000	1,67%
Vehicle HPP - Other	10.000.000	9.900.000	-100.000	-1,00%
HPP Spare Parts - Expedition	20.000.000	19.500.000	-500.000	-2,50%
HPP Spare Parts - Sales Incentives	15.000.000	15.100.000	100.000	0,67%
HPP Spare Parts - Others	10.000.000	9.800.000	-200.000	-2,00%
HPP Service - Oli	25.000.000	24.700.000	-300.000	-1,20%
HPP Service - Suborder	20.000.000	20.200.000	200.000	1,00%
HPP Service - Sub Material	15.000.000	14.900.000	-100.000	-0,67%
HPP Service - Insensitive Sales	10.000.000	9.800.000	-200.000	-2,00%
HPP Service - Body Repair	30.000.000	30.500.000	500.000	1,67%

HPP Service - Others	5.000.000	4.900.000	-100.000	-2,00%
Advertising Costs	150.000.000	148.000.000	-2.000.000	-1,33%
Brochure/Flyer Design and Printing Fees	40.000.000	39.500.000	-500.000	-1,25%
Customer Service Fees	30.000.000	30.500.000	500.000	1,67%
General Administration Fees	50.000.000	49.000.000	-1.000.000	-2,00%
Salary Cost	500.000.000	495.000.000	-5.000.000	-1,00%
Cost of Position Allowance	80.000.000	81.000.000	1.000.000	1,25%
Housing Allowance Cost	60.000.000	59.000.000	-1.000.000	-1,67%
Transportation Costs	70.000.000	69.500.000	-500.000	-0,71%
Meal Costs	45.000.000	44.000.000	-1.000.000	-2,22%
Telephone Reimbursement Fee	15.000.000	15.200.000	200.000	1,33%
Donation Fees	10.000.000	10.000.000	0	0,00%
SPPD Fee - Ticket	25.000.000	24.000.000	-1.000.000	-4,00%
SPPD Fees - Accommodation	20.000.000	20.500.000	500.000	2,50%
SPPD Fees - Travel Allowance	15.000.000	14.800.000	-200.000	-1,33%
Monthly Consumption Costs	18.000.000	18.000.000	0	0,00%
Phone Account Fees	12.000.000	11.800.000	-200.000	-1,67%
General Equipment Fee	8.000.000	7.900.000	-100.000	-1,25%
Cost of Newspapers and Magazines	5.000.000	5.000.000	0	0,00%
Information Acquisition Fee (POLREG)	6.000.000	6.200.000	200.000	3,33%
Cable TV Subscription Cost	7.000.000	7.000.000	0	0,00%
Office Stationery Cost	10.000.000	9.800.000	-200.000	-2,00%
Computer Equipment Cost	15.000.000	14.500.000	-500.000	-3,33%
IT & Electronics Equipment Repair Cost	12.000.000	12.500.000	500.000	4,17%
Shipping Costs of Goods and Company Documents	8.000.000	7.900.000	-100.000	-1,25%
Vehicle Fuel Cost	20.000.000	19.500.000	-500.000	-2,50%
Cleaning Outsourcing Cost	18.000.000	18.000.000	0	0,00%
Office Security Costs	25.000.000	24.000.000	-1.000.000	-4,00%
Relationship Costs	10.000.000	10.200.000	200.000	2,00%

Source: PT. Bosowa Berlian Motor Manado, 2025

**Table 2. Report on Uncontrolled Costs of PT. Bosowa Berlian Motorcycle Manado**

Pos Biaya	Target (Rp)	Realization (Rp)	Difference (Rp)	Difference (%)
Vehicle HPP - Acquisition Price	1.000.000.000	1.015.000.000	15.000.000	1,50%
HPP Vehicle - Insurance	50.000.000	50.900.000	900.000	1,80%
HPP Spare Parts	300.000.000	303.600.000	3.600.000	1,20%
HPP Spare Parts - Parts User Acquisition Price	80.000.000	81.200.000	1.200.000	1,50%
HPP Spare Parts - Partshop Parts Procurement Price	70.000.000	71.050.000	1.050.000	1,50%

HPP Spare Parts - Fleet Parts Procurement Price	40.000.000	40.600.000	600.000	1,50%
HPP Spare Parts - Workshop Part Procurement Price	50.000.000	51.000.000	1.000.000	2,00%
HPP Spare Parts - Oil User Acquisition Price	25.000.000	25.300.000	300.000	1,20%
HPP Spare Parts - Oil Partshop Procurement Price	20.000.000	20.300.000	300.000	1,50%
HPP Spare Parts - Oil Workshop Procurement Price	15.000.000	15.200.000	200.000	1,33%
General Administration Fees	120.000.000	121.800.000	1.800.000	1,50%
Cost of BPJS Employment	50.000.000	50.700.000	700.000	1,40%
BPJS Kesehatan Fees	45.000.000	45.900.000	900.000	2,00%
Income Tax Allowance Fee Article 21	15.000.000	15.200.000	200.000	1,33%
Employee Mutation Costs	10.000.000	10.150.000	150.000	1,50%
PLN Electricity Usage Cost	35.000.000	35.600.000	600.000	1,71%
Water Usage Cost	10.000.000	10.150.000	150.000	1,50%
Communication Network Fee/Subscription Fee	12.000.000	12.180.000	180.000	1,50%
Stamp and Stamp Fees	5.000.000	5.080.000	80.000	1,60%
Vehicle Tax and Fee Processing Fees	7.000.000	7.100.000	100.000	1,43%
Office Rental Cost	80.000.000	81.200.000	1.200.000	1,50%
Cost of Cleaning Materials/Equipment for Offices and Official Homes	15.000.000	15.150.000	150.000	1,00%
Office Building Repair and Office Inventory Cost	20.000.000	20.300.000	300.000	1,50%
Regional Fee Fees	10.000.000	10.120.000	120.000	1,20%
Vehicle Depreciation Cost	25.000.000	25.400.000	400.000	1,60%
Depreciation Cost of Workshop Machinery and Equipment	30.000.000	30.450.000	450.000	1,50%
Depreciation Cost of Office Equipment	15.000.000	15.225.000	225.000	1,50%
Bank Administration Burden	5.000.000	5.080.000	80.000	1,60%

Source: PT. Bosowa Berlian Motor Manado, 2025

According to Table 1 data, the company's overall sales achievement and cost control are in a relatively stable condition with several positive and negative deviations. Several sales posts such as *Service – Oil and Body Repair Services* exceeded their respective targets by 1.25%, while *Service – Suborders* and *Sub Materials* experienced a slight decline below the target. In terms of costs, most of the HPP and operational costs show a negative difference that means efficiency, such as in the HPP of Vehicles – Expedition (-3.00%) and SPPD Costs – Tickets (-4.00%), although there are also some increases such as HPP of Vehicles – Carousel (3.33%) and IT & Electronic Equipment Repair Costs (4.17%).

Salary and benefits posts are relatively restrained with differences in the range of  $\pm 2\%$ , while some fixed costs (such as contributions, monthly consumption, and cable TV subscriptions) are on target. In general, performance realization reflects the company's ability to keep revenue close to target while managing costs quite efficiently, although there are still some areas that need tighter control. Then in Table 2 data, the data shows that all cost posts in this period experienced a slightly higher realization than the target, with a relatively small percentage difference in the range of 1.00% to 2.00%.

The largest increase was in the Cost of BPJS Kesehatan (2.00%), HPP of Spare Parts – Acquisition Price of Workshop Parts (2.00%), and several other posts such as HPP of Vehicles – Acquisition Price (1.50%) and Office Rental Cost (1.50%). Although nominally the difference in increase is not significant, this pattern shows a trend of increasing costs evenly across almost all categories, both in the HPP of vehicles and spare parts, office operating costs, and depreciation costs. This condition indicates the need to evaluate the efficiency of expenditure and control the acquisition price to prevent cost overruns in the next period.

## DISCUSSION

### *Analysis of Manager Performance Assessment Based on SPR (Segment Performance Report)*

PT. Bosowa Berlian Motor Manado uses sales data as the main standard to assess the performance of revenue center managers. This assessment is based on a comparison between sales realization and pre-set targets. In other words, the company conducts a single measurement, where only one benchmark is used, namely the sales value. This is in line with Widodo's (2017:140) view that in the revenue center, the performance measured is usually only based on the amount or value of sales. In addition, the company implements a reward and punishment policy to motivate individual performance, such as providing rewards in the form of tours, salary increases, promotions, and monetary bonuses, while sanctions in the form of reprimands are given to improve poor performance.

The researchers argue that performance appraisals that focus only on sales data have not been effective enough to describe managers' performance as a whole. In order to make the performance assessment more comprehensive and able to improve the performance of managers optimally, PT. Bosowa Berlian Motor Manado needs to integrate accountability accounting information in the valuation process. This information is essential for the planning and control of organizational activities, as well as confirming the relationship between information and managers' responsibilities for the planning and execution of

company activities. The use of the budget as an assessment indicator is also very necessary, where the comparison between revenue realization and revenue budget in the accountability report is the basis for variance analysis. The results of this variance analysis will be a guide to make improvements in the next budget period, so that the company's performance can continue to improve.

In addition, the use of Segment Performance Reports (SPRs) is very helpful in a more structured and focused performance evaluation. SPR is a report that presents the financial and operational performance of each segment or business unit within a company separately. With this report, management can clearly identify the performance of each segment and provide a more accurate and fair assessment of the manager in charge of that segment. The performance appraisal process itself involves two main stages, namely the preparation stage and the evaluation stage. The preparation stage includes the assignment of responsibilities, the determination of performance measurement criteria, and the collection of actual performance data. PT. Bosowa Berlian Motor Manado routinely conducts monthly monitoring and review with branch heads to minimize the risk of irregularities and ensure that the assessment process runs effectively. By implementing an accountability accounting-based assessment system, budget as the main indicator, and utilizing the Segment Performance Report, companies can significantly increase the effectiveness of revenue center managers' performance evaluations.

#### ***Analysis of Manager Performance Assessment Based on SPR (Segment Performance Report) on Controlled Costs***

Based on Table 1, it can be seen that PT. In general, from the available data, it can be seen that the majority of cost and sales posts have been managed well, especially because the difference between realization and target is in the range of  $\pm 2\%$ . This shows that the manager or the party responsible for each cost post is able to carry out the budget control function effectively and efficiently. For example, in Sales Services - Oil and Body Repair Services, the realization exceeded the target by around 1.25%, which indicates the achievement of better-than-planned revenue, an indication of positive operational performance. However, there are some posts that experienced lower realization than targets such as Sales Service - Suborders and Sub Materials, indicating that there may be external or internal factors that affect the decrease in sales volume. However, this negative deviation is still within reasonable limits, so management can conduct further analysis to identify causes and solutions.

In terms of expenses and operational costs, some posts show good cost efficiency, for example Advertising Costs, Payroll Costs, and General Administration Costs with realizations below the target of around 1-2%. This indicates disciplined and efficient budget management in the use of company resources. On the other hand, some costs such as IT & Electronic Equipment Repair Costs and Information Acquisition Costs (POLREG) experienced higher realizations than the target, even exceeding 3%. This could be a signal of an urgent need or unexpected expense that needs to be addressed immediately, which then needs to be reviewed in the next year's budget to be more accurate.

Posts with a difference greater than 2% (positive or negative) must be the concern of management in supervising and improving cost control.

From the perspective of accountability accounting, this data becomes a very useful tool to measure the performance of each unit or department. Minimal deviations indicate that managers are already managing budgets carefully and responsibly, while more significant deviations indicate areas that need more attention, either for tighter control or budget replanning. An effective SPR system encourages transparency and accountability, so each manager must be accountable for the use of the budget and the achievement of its targets. This data can also be used as a basis for performance evaluation, incentives, and future financial strategy planning to maximize cost effectiveness and increase company profitability.

### ***Analysis of Manager Performance Assessment Based on SPR (Segment Performance Report) on Uncontrolled Costs***

Based on Table 2 of the report of uncontrolled costs of PT. Bosowa Berlian Motor shows that most of the cost posts have a realization that slightly exceeds the target with differences ranging from 1% to 2%. In the context of accountability accounting, this condition indicates that the management of the budget by the manager or related party has taken place effectively, even if there are slight irregularities. These not too large deviations can be categorized as still within the limits of tolerance and are generally acceptable in the company's budget management practices. Management shows good control over the cost of cost of goods sold of vehicles, spare parts, and general administrative costs, where all realizations are in the range of 1-2% of the target, which signifies discipline in the management of resources and company expenses.

The differences that occur more indicate a tendency to increase costs than savings, which may be due to factors such as inflation in parts prices, increased insurance costs, or unexpected operational needs. However, this difference is relatively small so it does not have a significant impact on the company's financial performance. For example, BPJS Health costs and Office Rental Costs that exceed the target slightly indicate an increase in obligations and service needs that must be accommodated by the company, so this needs to be monitored further. An accountability system allows management to analyze which cost items are frequently deviated and take strategic steps to control future costs.

Overall, this report provides an overview that the management of PT. Bosowa Berlian Motor Manado has carried out the cost control function well according to the principle of SPR, where each department or manager is responsible for the budget given. The relatively small difference between targets and realizations shows that budgeting and cost implementation are quite accurate and accountable. However, for continuous improvement, management needs to continue to evaluate and improve, especially in posts that experience above-average cost increases such as insurance costs and health costs. The report also serves as a performance measurement tool for managers, where their ability to control costs can be identified and used as a basis for performance appraisals and strategic decision-making going forward.

## CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the analysis, it can be concluded that *the Segment Performance Report* (SPR) has an important role in the manager's performance assessment system because it is able to provide a comprehensive picture of the effectiveness and efficiency of resource management in each segment or business unit. Compared to a single performance measurement approach such as based solely on sales data, SPR presents more comprehensive data that includes revenue, costs, budgets, realizations, as well as variance analysis. Through this report, management can conduct a more objective evaluation because each segment is assessed based on its actual contribution to the company's goals. The SPR also reinforces the principle of accountability accounting, where each manager is assessed on responsibilities that are directly under his control. Therefore, the SPR is not only a reporting tool, but also a means of controlling and improving performance strategically.

Furthermore, the SPR functions as a strong foundation in managerial decision-making such as providing incentives, promotions, and the preparation of performance improvement strategies. With SPR, performance is not only assessed in terms of output (e.g. sales), but also in terms of cost management and operational efficiency. This allows companies such as PT. Bosowa Berlian Motor Manado to implement a fairer, more transparent, and accountable performance assessment. Although there are still challenges in its implementation, such as shared cost allocation between segments or data accuracy. However, if managed properly, SPR can be used as a very reliable and effective measuring tool to assess managers' performance, encourage optimal performance, and improve the company's overall accountability and competitiveness.

The following suggestions can be given regarding the use of Segment Performance Report (SPR) as a tool to measure managers' performance achievements at PT. Bosowa Berlian Motorcycle Manado:

First, companies are advised to develop more varied performance indicators within the SPR, focusing not only on sales, but also on aspects of cost control, resource use efficiency, and service quality. This will help the manager's performance assessment to be more objective and comprehensive, as well as reflect the real contribution of each segment to the company's strategic goals. The addition of non-financial indicators such as customer satisfaction, uptime effectiveness, and process innovation can also be considered as part of a more comprehensive performance evaluation.

Second, it is important for companies to improve their internal understanding and training on the use of SPR, especially for segment managers and accounting teams. This training aims for all parties to understand how to read, interpret, and utilize the SPR in decision-making. In addition, companies should also establish a reward and punishment system based on SPR results that is consistent, measurable, and transparent in order to create positive motivation as well as strong accountability. Finally, companies are also advised to conduct periodic evaluations of the structure and content of the SPR, so that it is always relevant to business dynamics and the company's future strategy.

## ADVANCED RESEARCH

Still conducting further research to find out more about The Role of Responsibility Accounting in Measuring Manager Performance Using the Segment Performance Report Approach at PT Bosowa Berlian Motor Manado.

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