

Evaluation of the impact of the implementation of accountability accounting and logistics management on company performance (case study at PT. Javanusa Multi Cargo Semarang City)

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Article Info	ABSTRACT
Keywords:	Research with the problem "Evaluation of the Impact of the
Evaluation of the Impact of the	Application of Responsibility Accounting and Logistics Management on
Implementation of	Company Performance" Case Study at PT Javanusa Multi Cargo
Responsibility Accounting and	Semarang City aims to identify, study, examine and evaluate the
Logistics Management,	impact of the application of responsibility accounting and logistics
Company Performance,	management on company performance" at the Logistics Company PT
	Javanusa Multi Cargo Semarang City. The population of this study is
	The population used in this study were employees at PT Javanusa
	Multi Cargo Semarang City, totaling around 50 people. The employees
	are devoted to those who directly do the work in the office to be more
	aware of the strategic aspects. with sampling techniques using
	purposive sampling method by taking research samples based on
	certain criteria Purposive sampling is used because the information
	to be taken comes from sources that are deliberately selected based
	on certain criteria that have been set by researchers with samples used
	in this study are as follows: a.Employees who carry out the
	responsibility function at PT Javanusa Multi Cargo Semarang City.
	b.Have a minimum work period of one year in the accountability
	function. The data used is primary data with data analysis methods
	using multiple linear regression analysis. The results showed that the
	Evaluation of the Impact of the Application of Responsibility
	Accounting and Logistics Management had a positive and significant
	effect on the Company's Performance at PT Javanusa Multi Cargo
	Semarang City.
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INTRODUCTION

Accountability Accounting is one of the principles in financial management and accounting systems relating to responsibility centers within organizations. This concept arises because managers more often authorize subordinates to carry out explicitly assigned tasks at the time the task is to be performed.

Although the manager has delegated tasks and authority to subordinates, the manager's authority is retained. In this case, the person who receives the authority must be

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accountable for its implementation to the superior. Accountability is the obligation to carry out assigned tasks, and this occurs when a role is assigned to an individual or group to play a role in activities.

Accountability accounting not only aims to show cost deviations that occur on the manager's performance report, but more importantly as a source of information on how the tasks assumed by managers in the accountability center are carried out. This information can motivate managers to work more effectively and efficiently, and allow them to take the necessary corrective actions in order to achieve the best results without neglecting the company's goals.

The performance report should present the difference between target and realization, corrective actions taken, and follow-up to enable the exclusion principle to be applied. In addition, the role of management performance on the structure of accountability accounting in the company should also be clear. The accountability accounting system mainly measures the financial performance of the accountability center manager, but there are also other factors that can be assessed, such as the level of employee satisfaction, morale, operational effectiveness, and so on. Therefore, it is necessary to have a comprehensive and balanced performance measurement to be able to evaluate the performance of managers as a whole.

Determination of logistics needs is a very important part of the logistics operations planning process, because this task determines the level of efficiency in each service department in the company. Determination of logistics needs is a series of activities and efforts to design detailed plans and become the basis and instructions for implementing certain actions in the field of equipment and supplies needs. Determination of needs is a specification of planning work, and if necessary, all factors affecting this decision should be considered.

Realizing this, the researcher wants to know how the quality of the application of responsibility accounting and logistics management, especially the impact on company performance. The researchers tried to take a sample in one of the logistics companies in Semarang, namely PT Javanusa Multi Cargo. This company was chosen by the researcher because it is considered as one of the companies that contribute to the role of logistics which is quite crucial in Semarang in order to ensure the distribution of goods to the enduser. With the distribution of goods well, it is expected to maintain the stability of the economy in general.

METHODS

The Validity Test

Validity is the degree to which the accuracy and accuracy of a measuring instrument to measure symptoms according to (Sugiyono, 2009). Validity can also be interpreted as a measure that shows the levels of validity and validity of an instrument. A valid and valid instrument has high validity, which means that the measuring instrument used is correct.

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The validity test was carried out by looking at the correlation of the score of each statement item on the questionnaire with the total score.

With this analysis, the data adequacy value is known by looking at KMO, using factor analysis, the items in this study can be further analyzed if KMO> 5% and the Bartlett test significant value < 5%. Meanwhile, the value of each item is said to be valid if the factor loading shows a value greater than 0.5, then the questions on the questionnaire are declared valid (Ghozali, 2006). This correlation can be calculated using the following formula:

$$r = \frac{N(\sum XY) - (\sum X - \sum Y)}{2\sqrt{N\sum X^2 - (\sum X)^2 [N\sum Y^2 - (\sum Y)^2]}}$$

Description:

r : Correlation Coefficient

N : Number of Respondents

X : Score for Each Question Item

Y : The Overall Score of All Statement Items for Each Respondent

Reliability Test

Reliability is a measure that shows that the measuring instrument used in behavioral research has reliability as a measuring instrument, including measured through the consistency of measurement results over time if the measured phenomenon does not change (Ghozali 2011). Reliability test will be carried out with Cronbach Alpha (α), where the Cronbach Alpha value is> 0.60 or 60%. If the Cronbach Alpha value is < 60%, this indicates that there are several respondents who answered inconsistently and we must look at them one by one (Ghozali, 2011). A questionnaire is said to be reliable or reliable if the respondent's answer is consistent or stable over time (Ghozali, 2006).

$$r_{ii} = \left(\frac{k}{k-1}\right) \left(1 - \frac{\sum \sigma_b^2}{\sigma_1^2}\right)$$

Description:

r : Instrument Reliability k : Number of Question Items σ_b^2 : Sum of Item Variances σ_1^2 : Sum variance

Descriptive Statistics

Descriptive statistics provide an overview or description of the data seen based on the amount of data, average value (mean), minimum value, maximum value. Descriptive statistics are used to provide information about the characteristics of the main research variables.

Data Normality Test

The normality test aims to test whether in regression, confounding or residual variables have a normal distribution. As is known, the t test assumes that the residual values follow a normal distribution. If this assumption is violated, the statistical test

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becomes invalid for a small sample size. There are two ways to detect whether the residuals are normally distributed or not, namely by graph analysis and statistical tests (Ghozali, 2005).

Normality Test

To test the normality of this data, researchers used the Kolmogorov-Smirnov test. With this test, it can be seen that the observed sample values are in accordance with a certain distribution. If the Sighitung value> 0.05 then the data is normally distributed, while if the Sighitung value is 0.05 then the data is not normally distributed.

Multicollinearity Test

In this study, the rules used to test multicollinearity were carried out by looking at the variance inflation factor (VIF) value and tolerance value. If the VIF value is above 10 or the tolerance value is less than 0.10, then there is multicollinearity in the multiple regression model.

Significance Test (F Value)

The F statistical test basically shows whether all dependent (independent) variables included in the model have a joint influence on the independent (dependent) variable. This test is done by comparing the calculated F value with the F value according to the table (Ghozali, 2006). If the calculated F value is greater than the F value according to the table, it means that all independent variables are simultaneously significant explanations of the dependent variable.

Multiple Linear Regression Analysis

Multiple linear regression analysis (multiple regression) is performed to test the effect of two or more independent (explanatory) variables on one dependent variable (Ghozali, 2006). The multiple regression model in this statement is expressed as follows:

 $Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X1X2 + e$

Description:

Y = quality of local government financial statements

 $\alpha = constant$

 β 1 = regression coefficient of responsibility accounting implementation

 β 2 = regression coefficient of logistics management implementation

 β 3 = cumulative regression coefficient of 2 variables

X1 = variable of accountability accounting implementation

X2 = logistics management implementation variable

variable e = confounding variable

Coefficient of Determination (R2)

The coefficient of determination essentially measures how much the ability of the independent variable to explain the dependent variable (Ghozali, 2007). The coefficient of determination is between zero and one. The higher the coefficient of determination (R2), the higher the ability of the independent variables to explain variations in changes to the dependent variable.



Feasibility Test (F Test)

This simultaneous F test aims to test the effect together between the independent variables on the dependent variable. The guidelines used to accept or reject the hypothesis if the alternative hypothesis (Ha) is proposed:

- 1. Ha is accepted if the p-value in the sig column. <0.05 Significant Level or the value of F count> F table.
- 2. Ha is rejected if the p-value in the sig column. > Level of Significant 0.05 or the calculated F value < F table.

Partial Test (t Test)

Hypothesis testing in this study uses the t test, which aims to determine the magnitude of the influence of each independent variable individually on the dependent variable. The guidelines used to accept or reject the hypothesis are:

- 1. If the p-value in the sig column. < 0.05 Significant Level and Beta has a positive value in the Standardized Coefficients column, then the hypothesis is accepted.
- 2. If the p-value in the sig column. > Level of Significant 0.05 and Beta has a negative effect on the Standardized Coefficients column, then the hypothesis is rejected.

RESULTS AND DISCUSSION

The object of this research is PT Javanusa Multi Cargo Semarang City. This study was conducted to determine the impact of the application of accountability accounting and logistics management on company performance. The criteria for sampling in this study are as follows:

Characteristics of Respondents

The proportion of gender who are respondents in this study is as follows.

Table 1. Gender of Respondents				
No	Gender	Frekuensi	Persentase	
1	Male	21	42%	
2	Female	29	58%	
Sum		50	100%	
	<u>р</u> .		1 2022	

Source: Primary data processed, 2023

Based on table 1. it can be seen that the total population is 50 respondents, the respondents are dominated by women, namely 58%, when compared to men, namely 42%. **Descriptive Statistical Analysis**

Based on the results of descriptive statistical analysis, the sample characteristics used in this study include the number of samples, minimum data, maximum data, sample average (mean) and standard deviation for each variable. The following categories are used in determining the results of descriptive analysis with the formula:

((5-1)/5)=0.8

1.0 - 1.80 : Very Low

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1.81 - 2.60 : Low 2.61 - 3.40 : Medium 3.41 - 4.20 : High

4.21 - 5.00 : Very High

Descriptive Analysis of Accountability Accounting Variables

Table 2. Descriptive Analysis Results (Variable X1)

Indicator	Number of Respondents	Mean	Std.Dev	Category
Organization Structure	50	4.56	0.50	very high
Budget Planning	50	4.24	0.48	very high
Implementation / Control	50	4.30	0.58	very high
Reporting	50	4.30	0.51	very high
6		000		

Source: Primary data processed, 2023

From the table above, it can be seen that the Accountability Accounting variable is strongly influenced by the Organizational Structure indicator with a mean of 4.56, from the following sub-indicators:

- 1. The organizational structure is divided into organizational units which are classified into accountability centers (revenue center, cost center, profit center, investment center).
- 2. The tasks assigned to each organizational work unit must be clearly classified, so that the implementation is monitored.
- 3. The organizational structure emphasizes duties and responsibilities
- 4. The organizational structure makes it very easy to carry out the duties of subordinates and superiors.

Descriptive Analysis of Logistics Management Variables

 Table 3. Descriptive Analysis Results (Variable X2)

Indicator	Number of Re-	Mean	Std.Dev	Category
	spondens			
The company has implemented the planning	50	4.18	0.44	high
and determination function for the needs of				
operational activities				
The company has implemented the budget	50	4.10	0.74	high
function as a basis for decision making on				
basic operational needs				
The company has implemented a	50	4.18	0.56	high
procurement function to meet work needs				
The company has implemented the function	50	4.18	0.56	high
of storing and distributing resources owned				
so that implementation can run efficiently.				
The company has implemented a	50	4.16	0.71	high
maintenance function for all assets owned.				

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The company has implemented a write-off	50	4.04	0.70	high
function for assets that are obsolete or				
unproductive.				
The company has implemented the	50	4.20	0.53	high
management function in managing all of its				
resources.				
The company has implemented the seven	50	4.38	0.49	very high
functions above as an interrelated and				
sustainable system.				

Source: Primary data processed, 2023

Descriptive Analysis of Company Performance Variables

 Table 4. Descriptive Analysis Results (Variable Y)

Indicator	Number of Re-	Mean	Std.Dev	Category
	spondens			
Clarity of budget targets for a program	50	4.2	0.53	very high
must be understood by all implementers		8		
and leaders.				
The vision and mission of the program	50	4.3	0.49	very high
need to be set in accordance with the		6		
organization's strategic plan.				
Performance indicators need to be set for	50	4.3	3.43	very high
each strategy		6		
Conduct a financial analysis of each activity	50	4.3	0.57	very high
or strategy completed		4		
Make reports to superiors on each activity	50	4.30	0.63	very high
or strategy that has been implemented				
Checking the course of activities / projects	50	4.32	0.56	very high
The implementation of activities has been	50	4.32	0.52	very high
controlled with clear performance				
measures or indicators to assess the level				
of success of an activity.				
The activities/strategies formulated have	50	4.26	0.61	very high
accommodated any changes and demands				
from users				

Source: Primary data processed, 2023

From the table above, it can be seen that the Company Performance variable is strongly influenced by the indicators The vision and mission of the program need to be determined according to the organization's strategic plan and Performance indicators need to be set for each strategy with a mean of 4.36.

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It can be concluded, based on the table above, it can be seen that the responses of 50 employees of PT Javanusa Multi Cargo Semarang City tend to agree with several statements contained in the research variable indicators. This can provide an illustration to researchers that the results of the study will tend to show the influence between the independent and dependent variables as evidenced by the mean value, which is obtained from the results of data processing.

Validity Test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is declared valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. If validity measures whether the questions in the questionnaire can actually measure what we want to measure. SPSS provides facilities to measure validity with a significant test. An indicator is declared valid if it provides a significant value (α) <0.05 with the condition that the value of r count must be greater than r table (Ghozali, 2006).

	Table 5. Validity Test Results (Variable X1)				
			rcount	r table	Status
	X ₁ .1	Pearson Correlation	.615**	.279	valid
	X ₁ .2	Pearson Correlation	.893**	.279	valid
	X ₁ .3	Pearson Correlation	.836**	.279	valid
	$X_{1}.4$	Pearson Correlation	.837**	.279	valid
		Ν	50		
		Source: Primary da	ata proces	sed, 2023	
		Table 6. Validity Test	t Results (Variable X	2)
		-	rcount	rtable	Status
X2.1	L	Pearson Correlation	.751**	.279	valid
X2.2	2	Pearson Correlation	.703**	.279	valid
X2.3	3	Pearson Correlation	.820**	.279	valid
X2.4	1	Pearson Correlation	.650**	.279	valid
X2.5	5	Pearson Correlation	.558**	.279	valid
X2.6	5	Pearson Correlation	.768**	.279	valid
X2.7	7	Pearson Correlation	.866**	.279	valid
X2.8	3	Pearson Correlation	.741**	.279	valid

Source: Primary data processed, 2023

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Ν

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	rcount	rtable	Status	
Y1.1	Pearson Correlation .436**	.279	valid	
Y1.2	Pearson Correlation .692**	.279	valid	
Y1.3	Pearson Correlation .764**	.279	valid	
Y1.4	Pearson Correlation .797**	.279	valid	
Y1.5	Pearson Correlation .664**	.279	valid	
Y1.6	Pearson Correlation .751**	.279	valid	
Y1.7	Pearson Correlation .815**	.279	valid	
Y1.8	Pearson Correlation .713**	.279	valid	
	N 50			

Table 7. Validity Test Results (Variable Y)

Source: Primary data processed, 2023

Reliability Test

Reliability test is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if someone's answer to a question is consistent or stable over time. The reliability test used is the Cronbach alpha technique. An instrument is said to be reliable if it has a Cronbach alpha value> 0.60 (Ghozali, 2011).

Table 7. Reliability Test Results				
Variabel	Cronbach	Criteria	Description	
	Alpha		•	
Accounting Accountability	.804	.600	reliabel	
Logistics Management	.863	.600	reliabel	

Source: Primary data processed, 2023

Based on the table, it can be seen that each variable, namely Accountability Accounting and Logistics Management, obtained an average Cronbach Alpa greater than the specified limit of 0.6. Thus, the results of the reliability test on all variables are reliable so that they can meet the requirements for further testing.

Normality Test

The normality test aims to test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not (Ghozali, 2001). A good regression model is to have a normal or near normal data distribution. To determine the normality of the data is also shown by Kolmogorof Smirnov, where the criteria are said to be normally distributed, it is determined if the significance value is> 0.05. The following are the results of testing the normality of the data in this study.



Table 8 . Hasil Uji Normalitas				
One-Sample Kolmogorov-Smirnov Test				
		Unstandardized Residual		
N		50		
Normal Parameters ^a	Mean	.0000000		
	Std. Deviation	2.16017771		
Most Extreme Differences	Absolute	.109		
	Positive	.109		
	Negative	096		
Kolmogorov-Smirnov Z		.773		
Asymp. Sig. (2-tailed)		.589		
- D		1 2022		

Source: Primary data processed, 2023

Based on the table above, it shows that all data on the accountability accounting and logistics management variables show normal distribution. It can be seen from the significance value of 0.589 which means greater than 0.05. So it can be concluded that the data is normally distributed.

Multicollinearity Test

The Multicolonierity test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model should not allow correlation between independent variables. Multicolonierity can also be seen from the tolerance value and its opposite, the Variance Inflation Factor (VIF). These two measures show which independent variables are explained by other independent variables (Ghozali, 2011). So a low tolerance value is the same as a high VIF value. The cutoff value that is commonly used to indicate multicolonierity occurs is a tolerance value ≤ 0.10 and a VIF value ≥ 10 (Ghozali, 2011). From the multicollinearity test results, the following results are obtained.

	Table 9. Multicollinearity Test Results			
Model		Collinearity	Statistics	
		Tolerance	VIF	
1	Accountability accounting	.542	1.844	
Logistics Management		.542	1.844	
Source: Primary data processed 2022				

Source: Primary data processed, 2023

Based on table 4.8, it can be seen that the tolerance value of all variables is ≥ 0.10 and the VIF value is ≤ 10 . This shows that there is no multicolonierity or there is no relationship between the independent variables in this regression model. So it can be concluded that all these variables have met the requirements of the tolerance threshold

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and VIF value, meaning that the independent variable on the dependent variable does not have a multicollinearity problem.

Test Coefficient of Determination (R2)

Table 10. Test Results of the Coefficient of Determination (R2)					2)		
Model R R Square		Adjusted R Square	Std. Estin	Error nate	of	the	
1	.727ª	.528	.508	2.206		,	

a. Predictors: (Constant), LOGISTICS MANAGEMENT, ACCOUNTABILITY ACCOUNTING

b. Dependent Variable: COMPANY PERFORMANCE

Source: Primary data processed, 2023

Based on the output results in Table 4.10 above, it shows that the percentage of company performance variables is indicated by the R Square (R2) value of 0.528. In this case it shows that 52.8% of company performance can be explained by accountability accounting and logistics management. While the remaining 47.2% can be explained by other variables not examined in this study.

F Statistical Test

Table 11. F Test Results												
Model		Model	Sum of	df	Mean Square	F	Sig.					
			Squares									
	1	Regression	255.768	2	127.884	26.287	.000ª					
		Residual	228.652	47	4.865							
		Total	484.420	49								
a.	Ρ	redictors: (Consta	int), LOGISTICS	MANA	GEMENT, ACCOU	NTABILITY						

ACCOUNTING

b. Dependent Variable: COMPANY PERFORMANCE

Source: Primary data processed, 2023

Based on table 11 above, it shows that the calculated F value is 26,287 with a significant probability value of 0.000 below the critical value of 5% or 0.05. So it can be concluded that the regression model can be used to predict the variables of responsibility accounting and logistics management together affect company performance.

Multiple linear regression analysis

Analysis of multiple regression calculations to test accountability accounting and logistics management is shown in table 12. below.



I able 12. Multiple Linear Regression Results											
	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.					
		В	Std. Error	Beta							
1	(Constant)	9.074	3.531		2.570	.013					
	Accountability Accounting	.832	.261	.435	3.193	.003					
	Logistics Management	.329	.125	.358	2.633	.011					

40 14 11 1

Source: Primary data processed, 2023

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_1 X_2 + e$$

Description:

Y = quality of local government financial statements

 α = constant

 $\beta 1$ = regression coefficient of responsibility accounting implementation

 $\beta 2$ = regression coefficient of logistics management implementation

 β 3 = cumulative regression coefficient of 2 variables

X1 = variable of accountability accounting implementation

X2 = logistics management implementation variable

variable e = confounding variable

Based on the results of the research that has been done, it can be concluded that the Application of Responsibility Accounting has a positive effect on Company Performance and the Implementation of Logistics Management has a positive effect on Company Performance. Implementation of Accountability Accounting and Logistics Management has a positive effect on Company Performance.

CONCLUSION

Based on the results of the research that has been done, it can be concluded that the Application of Responsibility Accounting has a positive effect on Company Performance and the Implementation of Logistics Management has a positive effect on Company Performance. Implementation of Accountability Accounting and Logistics Management has a positive effect on Company Performance.

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