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THE EFFECT OF THE APPLICATION OF ACCOUNTABILITY ACCOUNTING AND ORGANIZATIONAL COMMITMENT ON MANAGERIAL PERFORMANCE (Study on PT. Perkebunan Nusantara IV Regional I North Sumatra)

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Abstract

This study aims to test and analyze the effect of responsibility accounting implementation and organizational commitment on managerial performance. In this study, the authors used an associative approach, and the primary data source was primary data. The data collection technique used is distributing questionnaires to 33 respondents who work at PT Perkebunan Nusantara IV Regional 1 SUMUT. The sampling technique used is the saturated sampling technique. The data analysis techniques used in this study are outer model analysis, inner model analysis, and hypothesis testing using Partial Least Square (PLS) software version 4.0. The results of this study indicate that (1) Accountability Accounting has a significant effect on Managerial Performance; (2) Organizational Commitment has a significant effect on Managerial Performance. The implications of this study illustrate that a strong integration between effective responsibility accounting and high organizational commitment will have a significant effect on improving managerial performance. PT Perkebunan Nusantara IV, as well as other companies that have similar characteristics, can benefit greatly by implementing these two elements optimally to achieve sustainable organizational success.

Keywords: ***Accountability Accounting, Organizational Commitment, Managerial Performance***

INTRODUCTION

In the current development of globalization, companies or organizations generally carry out their business activities to achieve several objectives, including obtaining maximum profit, achieving rapid growth, and maintaining the survival of the company. In carrying out a company's operational activities, managers are needed who can carry out these operational activities. The company's operational activities can run smoothly if managers clearly know what their duties and authorities are and can work well with their subordinates, superiors, and managers from other sections that are parallel to them (Shayan et al., 2022). Performance appraisal plays an important role in determining or measuring the success of a company or organization. However, in reality, these conditions still receive less attention from some companies because they are still oriented towards the benefits obtained and timely completion of performance with less attention to the results of their performance or only pay attention to economic aspects by ignoring non-economic aspects. When viewed from a financial aspect, managerial performance is good if the manager, with all his abilities, can increase the company's profit level by utilizing the assets owned as much as possible with the minimum possible operational or non-operational costs (Lameque et al., 2023). Managerial performance is defined as the work or achievement of individuals in the organization in terms of carrying out management functions, namely planning, investigation, evaluation, coordination, supervision, staffing, negotiation, and representation (Novlina et al., 2020). Managerial performance can also be an added value in achieving improvements that can be achieved in management. To assist company leaders in their production activities, an application is needed, one of which is responsibility accounting (Dang, 2024). Responsibility accounting is a management control system based on the principle of delegation of authority and assignment of responsibility, where authority and responsibility are delegated to accountability center managers (Biswas & Tanmay, 2017). They see the breadth and complexity of a company's operations. Therefore, it is only possible for company leaders to sometimes directly monitor every production activity. Leaders must delegate authority and responsibility to their subordinates so that all problems that occur can be quickly addressed and resolved.

According to (Octavia et al., 2020), accountability accounting is an accounting system that is well-designed so that it can record and report income or costs arising from the implementation of an activity to the manager responsible for that activity. There are two elements of the managerial control system, namely the managerial control structure consisting of responsibility centers and the managerial control process that discusses how the responsibility centers work using existing information (Cahyani & Damayanthi, 2019). Seeing the breadth and complexity of operations carried out by a company. It is only possible for company leaders to sometimes directly monitor every production activity. The leader must delegate authority and responsibility to his subordinates so that all problems that occur can be quickly overcome and resolved. Another factor that can affect managerial performance is organizational commitment. According to (Jufrizen et al., 2024), organizational commitment is when workers know or identify with a particular organization and its goals and expect to remain members.

Organizational commitment is where workers know or identify with a particular organization and its goals and expect to remain members (Jufrizen & Azmi, 2023). Jufrizen et al. (2023) say that jobs that have the hope of achieving higher income will be more motivated, committed, and loyal to their place, which will have an impact on work performance or higher performance. Organizational commitment is how a person's attitude towards the company then has an impact on his attitude towards doing work. The phenomenon that occurred at PTPN III, which changed its name to PTPN IV Regional I Sumatera Utara, that the application of accountability accounting at PTPN IV Regional I Sumatera Utara has not been running properly, and there are still shortcomings and weaknesses in the policy plan so that existing problems cannot be overcome effectively and efficiently. This means the performance appraisal system is inseparable from the use of accountability accounting because the company's chief manager is given the authority and responsibility to achieve the expected goals. In addition, management control that could be more optimal is also a factor in organizational problems. The application of accountability accounting and management control systems is expected to make a good contribution to the company. Then, there needs to be more organizational commitment carried out by a company, which results in a decrease in managerial performance.

Based on the results of research interviews, researchers found that organizational justice felt by employees is not able to increase organizational commitment. In contrast, if the high performance produced by a manager comes from the high commitment of individuals to their assigned tasks and in the presentation of the application of responsibility, accounting still needs to improve in achieving company goals. Therefore, the application of responsibility accounting needs to be maximized because the existence of responsibility accounting will emphasize the relationship between the functions of managers who are responsible for planning and realization so that company targets can be met. Previous research obtained varied and inconsistent results. For example, Dang (2024) found that the application of responsibility accounting had a positive effect on managerial performance. Then, research (Sari & Amalia, 2019) on the effect of the application of accountability accounting and cost control on managerial performance showed that partially the effect of the application of accountability accounting had a positive effect on managerial performance. Syahputri et al. (2020) concluded that the results of their research showed that the application of responsibility accounting affects managerial performance. Widyawati & Sari (2017) research shows that organizational commitment has a positive and significant effect on managerial performance and has a t-significance value of 0.042, which is smaller than 0.05. This shows that partially organizational commitment has a positive effect on managerial performance at the Head Office of the Bali Regional Development Bank. Tanjung's (2017) research on the Effect of Budget Participation, Organizational Commitment, and Motivation on Managerial Performance at BUMN PTPN V Pekanbaru shows that organizational commitment has a significant effect on managerial performance at BUMN PTPN V Pekanbaru. Hayat's (2017) research concluded that organizational commitment had no significant influence on managerial performance. This research refers to research conducted by (Lubis & Suzan, 2016). The difference between this research and the research (Lubis & Suzan, 2016) is that in this study, they added a variable, namely organizational commitment. The background for choosing the organizational commitment variable is that the high performance produced by a manager comes from the high commitment of the individual to the assigned task. In addition, this study research was conducted in 2024, while the previous research was conducted in 2016.

LITERATURE REVIEW

Managerial Performance

Managerial performance is a process of implementing management functions in which there is interaction between subordinates and superiors related to efforts and activities in order to plan, direct, and control employee performance achievements (Van Den Berg & Pelser, 1986). Managerial performance is defined as individual performance in managerial activities, which includes planning, investigation, coordination, supervision, staff organization, negotiation, and representation (Alhasnawi et al., 2023).

Performance is a description of the level of achievement of the implementation of an activity program or policy in realizing the goals, objectives, vision, and mission of the organization as outlined in the strategic plan of an organization. Managerial performance is defined as the work or achievement of individuals in the organization in terms of carrying out management functions, namely planning, investigation, evaluation, coordination, supervision, staffing, negotiation, and representation (Novlina et al., 2020). Managerial performance and achievement show the ability of a manager to run an organization and realize goals that lead to the achievement of organizational goals. Managerial performance is needed to assess how an organization can implement its vision and mission so that organizational goals can be achieved properly. Managerial performance is defined as how effectively and efficiently managers have worked to achieve organizational goals (Jacobs, 1989).

According to (Young et al., 2000), managerial performance is the ability or work performance that has been achieved by personnel or a group of people in an organization, to carry out their functions, duties, and responsibilities in carrying out company operations. According to (Ratigan & Zaleski, 2024) managerial performance is the results and outputs produced by an employee in accordance with his role in an organization or company within a certain period. Good managerial performance is one of the most important factors in a company's efforts to increase productivity. Managerial performance is defined as one of the important factors in the company because increasing managerial performance is expected to improve company performance. It is known that the goal of a company is to obtain maximum profit, serve and increase customer satisfaction, achieve party growth, and be able to maintain and maintain the survival of the company (Dhaliwal & Goyal, 2015).

Performance is a description of the level of achievement of the implementation of an activity program or policy in realizing the goals, objectives, mission, and vision of the organization, as stated in the formulation of an organization's strategic planning scheme. According to (Juniarti & Corolina, 2005), several measures can be used to evaluate management performance based on a non-financial perspective; these are 1) the manager's ability to make plans, 2) the ability to achieve targets, 3) the manager's work outside the company.

Accountability Accounting

Responsibility accounting is a system that measures the various results achieved by each accountability center according to the information needed by managers to operate their accountability center (Meirina & Aziora, 2020). It also groups organizations into responsibility centers so that if there is a deviation from the budget, management can find the person responsible for the deviation (Mogjan, 2012). The implementation of adequate accountability accounting can encourage organizations to achieve their goals. It can help management contribute to budgeting and performance assessment of each responsibility center in order to make decisions. Accountability accounting plays a role in measuring activities and their results, including the implementation of budgets formulated with other responsibility centers. The correct and precise implementation of accountability calculations helps companies to contribute to the budget and evaluate the performance of each core and the company as a whole (Trisnaningsih & Estiningrum, 2024).

Accountability accounting can also be used as a tool to evaluate leadership performance appraisal. Performance appraisal is carried out by comparing the implementation of the predetermined budget and the existence of performance evaluation benchmarks, which will encourage and motivate employees to work so as to improve performance quality. The term responsibility accounting leads to an accounting process that reports whether the accountability center manager can manage the work that is under him or that is his responsibility (Suhardiyah et al., 2023). According to (Tuan, 2017), accountability accounting is an accounting system that divides the organizational structure into parts or responsibility centers that have clear authorities and obligations. From each responsibility center, achievements and failures are collected, which will be used as material for future assessments. In a transparent budget system, managerial responsibilities are planned so that control reports can be made on performance compared to plans in each responsibility center (Sari & Amalia, 2019). According to (Mulyadi, 2017), there are 5 (five) indicators of adequate responsibility accounting, namely: Organizational structure, budget, cost classification, accounting system, and cost reporting system. Commensurate with the above, according to (Rudianto, 2013), the requirements for building a responsibility accounting are 1) allocation and grouping of responsibilities, 2) according to the organizational chart, and 3) a clear budget.

Organizational Commitment

Organizational commitment is defined as the level of involvement and confidence in the organization where they work. Organizational commitment is a factor that influences goals, values, and interests in the organization (Noor & Jufrizen, 2023); (Adhan et al., 2020). It can be assessed from three dimensions, namely identification, involvement, and loyalty. Organizational commitment is the relative strength of a person's identification and involvement, especially in the organization, and it has two dimensions, namely mind and character style (Mowday et al., 1979). Organizational commitment is defined as an individual's emotional bond in accepting the values and goals of the organization and being willing to devote himself to the organization. They have a high willingness to remain in the organization despite experiencing dissatisfaction. Organizational commitment can affect individual involvement in the organization. Those with high commitment will be more often involved in organizational activities (Novlina et al., 2020). According to (Arianty et al., 2023); (Sopiah, 2008), organizational commitment is employee loyalty to the organization, which is reflected in their high involvement in achieving organizational goals. Commitment is part of a personality that is deep and inherent in a person, and behavior can be predicted in various circumstances and job duties. According to (Allen & Meyer, 1990), there are 3 dimensions of organization, namely

1. Affective Commitment
   Affective commitment is an emotional attachment to the organization and a belief in the organization's values.
2. Continuance Commitment
   High continuance commitment will stay in the organization, not for emotional reasons, but because the individual is aware of the losses that will be experienced if they leave the organization.
3. Normative Commitment
   Normative commitment is an obligation to remain a member of the organization for moral or ethical reasons.

Hypothesis Development

The Effect of Accountability Accounting Implementation on Managerial Performance

One of the manifestations of accountability accounting in both the private sector and the public sector is the control of the budget, both short and long-term. Control in assessing and evaluating performance can be done through an accountability accounting system by forming an accountability center. Responsibility accounting can also be used as a tool to evaluate leadership performance. Evaluation of performance implementation is carried out by comparing the implementation of the predetermined budget. Implementation assessment benchmarks will empower and encourage employees to work so that they can improve the quality of their work (Annisa et al., 2022). Research conducted by Muslimin & Sulfianty (2022) found that accountability accounting has a positive and significant effect on managerial performance. This is because the better accountability accounting is, the more managerial performance will increase. Responsibility accounting plays a role in measuring activities and their results, including in implementing budgets that have been prepared with other centers of responsibility.

This is in line with the research of (Annisa et al., 2022), which found that responsibility accounting has a significant effect on employee performance, which is in accordance with goal-setting theory, which explains the relationship between responsibility and employee performance. Responsibility accounting plays an important role in improving employee performance, meaning that if responsibility accounting increases, employee performance increases, and vice versa. If responsibility accounting decreases, employee performance decreases as well. This shows that a good explanation of responsibility can also have a good impact on employee performance or vice versa. Responsibility accounting is a fundamental tool for management control and is determined through four important elements, namely assigning responsibilities, creating performance measures or benchmarking, evaluating performance, and rewarding (Lukito & Retnani, 2015). According to (Lubis, 2010), accountability accounting has a close relationship with managerial performance in terms of supervision, reliability, clarity, and responsibility for decisions made by the head of the field. By describing accountability, accountability accounting provides an ideal framework for formulating detailed goals and planning.

The Effect of Organizational Commitment on Managerial Performance

Employees' willingness to continue working for a company in the future is measured by organizational commitment (Nahak & Ellitan, 2022). Employees' belief in the organization's mission and goals, willingness to work hard to get the job done, and desire to stay are often reflected in commitment. According to (Gibson et al., 2012), organizational commitment is defined as a strong desire to join a particular organization to achieve goals. According to (Putri & Adiguna, 2014), commitment shows strong belief and support for the values or goals that the organization wants to achieve; for highly committed individuals, achieving organizational goals is an important thing that must be achieved and has a positive view and does the best for the interests of the organization. According to research conducted by (Wulandari

& Riharjo, 2016) and (Putri & Adiguna, 2014), organizational commitment has a direct and significant effect on managerial performance. From that research, the higher or the better the organizational commitment, the higher and better the managerial performance. (Jufrizen, et al., 2023) says that jobs that have the hope of achieving higher income will be more motivated, committed, and loyal to their place, which will have an impact on work performance or higher performance. From the description of the conceptual framework, the authors draw a conceptual framework so that the effect of each independent variable on the dependent variable can be clearer. The following is a research model scheme:

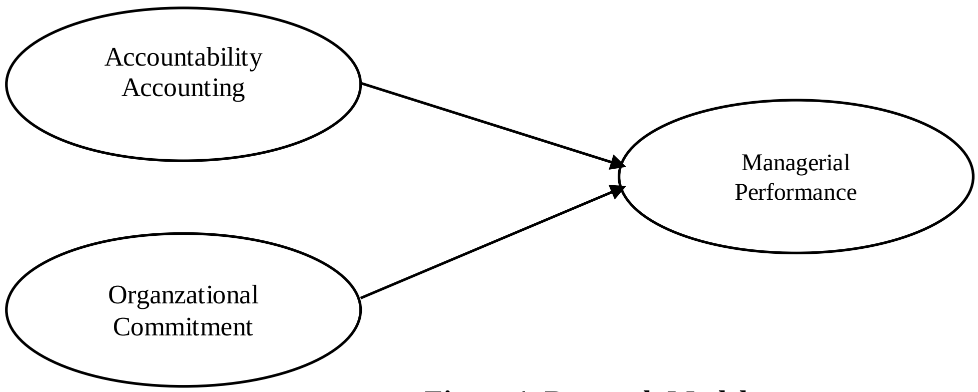

Figure 1. Research Model

Based on the description above, it has been explained that the description of the framework in this study, namely:

1. Accountability accounting affects managerial performance at PTPN IV Regional 1 North Sumatra.
2. Organizational commitment affects managerial performance at PTPN IV Regional 1 North Sumatra

METHODS

In this study, the authors used associative research. This study uses a survey method of a population by relying on a questionnaire as a data collection instrument. Based on the type of problem studied, the place and time carried out, and the techniques and tools used in conducting research, the approach used is quantitative descriptive with a type of case study research supported by a survey. The population in this study were all work unit managers at PT Perkebunan Nusantara IV Regional I SUMUT. According to (Irfan et al., 2024), the sample is part of the population's number and characteristics. This sample intends to generalize the results of the research, which means that it raises research conclusions that apply to the population. This research uses the Saturated Sampling method (Census), which is a sampling technique in which all members of the population are used as samples (Juliandi et al., 2015). The sample in this study was the head of section (Kabag), head of subdivision (Kasubag), and head of affairs in 4 (four) divisions/sections, namely the Product Marketing division, the Plant / Production division, the Strategic Planning division, and the Finance division, who played a role and were directly involved in the budget preparation process for the accountability center.

The data collection technique in this study refers to a questionnaire, which is data obtained by asking respondents questions in writing. Descriptive statistical methods are statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations (Sugiyono, 2016). This data will be analyzed using a quantitative approach and statistical analysis, namely the partial least square-structural equation model (PLS-SEM), which aims to conduct path analysis with latent variables. This analysis is often referred to as the second generation of multivariate analysis (Ghozali & Latan, 2015). Variant-based structural equation analysis (SEM) can simultaneously test the measurement model and test the structural model. The measurement model is used for validity and reliability tests, while the structural model is used for causality tests (hypothesis testing with prediction models).

RESULTS AND DISCUSSION

The analysis of the measurement model (outer model) is carried out through convergent validity, discriminant validity, and composite reliability. The aim is to determine the loading factor value on latent variables and their indicators and then the cross-loading factor value in an effort to determine the existence of discriminants on constructs and the reliability of indicators on each variable. The convergent validity value is the factor loading value on the latent variable with its indicators. The convergent validity value is used to determine the validity of a construct. Indicators are said to be valid if the factor loading value is above 0.6 (Cheung et al., 2023). In this study, there are three variables with 17 indicators. These indicators include 7 indicators for accountability accounting, 6 indicators for organizational commitment, and 7 indicators for managerial performance. The results of testing loading factors for each indicator are shown in table 4.4 below:

Table 1. Convergent Validity

Indicator	Variables	Value of Loading Factors	Rule of Thump	Description
Y1	Managerial Performance	0.874	0.60	Valid
Y2		0.834	0,60	Valid
Y3		0.841	0,60	Valid
Y4		0.836	0,60	Valid
Y5		0.901	0.60	Valid
Y6		0.906	0,60	Valid
Y7		0.912	0,60	Valid
X1.1	Accountability Accounting	0.948	0,60	Valid
X1.2		0.920	0.60	Valid
X1.3		0.872	0,60	Valid
X1.4		0.785	0,60	Valid
X1.5		0.745	0,60	Valid
X1.6		0.717	0,60	Valid
X1.7		0.806	0,60	Valid
X2.1	Organizational Commitment	0.753	0.60	Valid
X2.2		0.833	0,60	Valid
X2.3		0.842	0,60	Valid
X2.4		0.927	0,60	Valid
X2.5		0.899	0.60	Valid
X2.6		0.904	0,60	Valid

The results of the analysis of the convergent validity value of each indicator, as listed in Table 1 above, show that all indicators meet the validity requirements set by (Haryono, 2017). This is evidenced by the loading factor value of each research variable, which exceeded 0.60. In discriminant validity testing, the average variance extracted (AVE) is used. The cross-loading parameter in assessing the Average Variance Extracted value to determine the level of validity of each construct indicator in each variable is recommended to be greater than 0.50 (> 0.50) (Hair et al., 2014). The following are the results of the Discriminant Validity analysis:

Table 1. Average Variance Extracted (AVE)

Variables	Average Variance Extracted (AVE)	Description
Accountability Accounting	0.691	Valid
Organizational Commitment	0.761	Valid
Managerial Performance	0.743	Valid

Based on Table 2, it can be explained that all constructs in each variable have an Average Variance Extracted (AVE) value> 0.50. Then, all constructs meet the requirements in the Discriminant Validity test, so it is feasible to continue with further analysis. The consistency of the question items is a requirement of composite reliability. In order to know the level of accuracy of the data on each variable based on the answers given by respondents. The parameters in determining composite reliability in the qualified category are> 0.70. The results of the analysis on composite reliability are presented in the table below:

Table 3. Composite Reliability

Dimension/Variable	Composite Reliability	Description
Managerial Performance	0.939	Reliable
Accountability Accounting	0.957	Reliable
Organizational Commitment	0.945	Reliable

Based on the results of the reliability analysis listed in Table 3, it can be concluded that each variable has a composite reliability value that exceeds the predetermined minimum limit value of 0.7. Thus, the reliability of the model in this study can be considered adequate. Therefore, all the variables and indicators investigated in this study have met all the established measurement model analysis criteria. The previous reliability test with composite reliability can be strengthened by using Cronbach's alpha value. A variable can be declared reliable if the Cronbach's alpha value is> 0.7. The following is Cronbach's alpha value for each variable.

Table 4. Cronbach's Alpha

Variables	Cronbach's Alpha	Description
Accountability Accounting	0.939	Valid
Organizational Commitment	0.957	Valid
Managerial Performance	0.945	Valid

Based on Table 4, it can be explained that all constructs in each variable have a Cronbach's Alpha value> 0.70. Then, all constructs meet the requirements in the Cronbach's Alpha test, so it is feasible to continue with further analysis. The structural model (inner model) is evaluated by testing the R-square value. R-Square testing is carried out on each latent variable as a form of model goodness-fit test. The results of the PLS model structure from the R-Square value are presented in the table below:

Table 5. R-Square

Variables	R-Square Value	Conclusion
Managerial Performance	0.978	Strong Influence

The results of the r-squared test, shown in Table 5, show that the Managerial Performance variable has an r-squared value of 0.978. As a result, the variables of accountability accounting and organizational commitment together influence managerial performance by 97.8%. In contrast, other variables not examined in this study give the remaining 2.2% of the influence. In data analysis using bootstrapping to determine hypothesis testing, the t value can be seen in Figure 4.6 above and Table 4.9 below. The provisions for hypothesis testing are carried out if the t statistic value> t table (1.980) or can also be known through the p-values <0.5. The results of hypothesis testing can be stated in the table below:

Table 6. Hypothesis Test Results

Relationship	Sample Mean	t-statistics	Sig. Value	Conclusion
Accountability Accounting => Managerial Performance	0.380	2.347	0.019	H1 Accepted
Organizational Commitment Managerial Performance	0.549	2.763	0.006	H2 Accepted

Based on the results of testing the research hypothesis shown in Table 4.9 and Figure 4.6 above, it can be concluded as follows:

a. The effect value of the accountability accounting variable on managerial performance is 0.380 with a p-value of 0.019 (<0.05). Thus, H1 **is accepted;** namely, accountability accounting has a positive and significant effect on managerial performance.
b. The effect value of the organizational commitment variable on managerial performance is 0.549 with a p-value of 0.006 (<0.05). Thus, H2 is **accepted,** namely organizational commitment, which has a positive and significant effect on managerial performance.

Discussion

Accountability Accounting Affects Managerial Performance

The first hypothesis test results show that the relationship between the accountability accounting variable and managerial performance has a correlation value of 0.243 with a p-value of 0.007 (<0.05). This value means that accountability accounting has a positive and significant influence on the managerial performance of PT Perkebunan Nusantara IV Regional I North Sumatra. The results of this study are in line with the results of research conducted by (Muslimin & Sulfianty, 2022); (Rini et al., 2022), and (Sianipar et al., 2020) have found that the application of accountability accounting has a positive and significant effect on managerial performance. This means that accounting practices that lead to individual accountability in the organization, along with a high level of commitment to organizational goals, have a positive impact on improving managerial performance.

For PT Perkebunan Nusantara IV Regional I North Sumatra, the results of this study have important implications. As a company operating in the plantation sector, implementing an effective accountability accounting system will assist in monitoring and evaluating managerial performance at various levels of the organization, ranging from field managers to senior managers. Through strengthened accountability, managers at PT Perkebunan Nusantara IV Regional I North Sumatra can plan, coordinate, and control operational activities more efficiently and effectively. In addition, a high level of organizational commitment is also an important factor in achieving optimal managerial performance. A strong commitment to the company's vision, mission, and values will encourage managers to work with dedication and integrity. This not only improves productivity and work quality but also creates a harmonious and goal-oriented work environment.

Organizational Commitment Affects Managerial Performance

The results of the second hypothesis test show that the relationship between the organizational commitment variable and managerial performance has a correlation value of 0.522 with a p-value of 0.000 (<0.05). This value means that there is a positive and significant influence between organizational commitment and managerial performance at PT Perkebunan Nusantara IV Regional I North Sumatra. The higher the organizational commitment, the higher the managerial performance. In the context of PT Perkebunan Nusantara IV Regional I North Sumatra, the results of this study have important implications. By emphasizing the importance of organizational commitment to managerial performance, companies can motivate them to be more dedicated and oriented towards achieving company goals.

Managers who have a high level of commitment tend to be more enthusiastic, more initiative, and more focused in carrying out their duties and responsibilities. For example, suppose managers at PT Perkebunan Nusantara IV Regional I North Sumatra feel emotionally and morally bound to the company's vision, mission, and values. In that case, they are likely to work harder to achieve the company's goals. They are also more likely to persevere in the face of challenges and obstacles that may arise in carrying out their duties. Thus, the results of this study confirm the importance of strengthening organizational commitment among managers as one strategy to improve managerial performance. This is in line with the findings from studies by Amani & Halmawati (2022), Suryani et al. (2022), and Wokas et al. (2022), which also show that organizational commitment plays an important role in improving managerial performance.

CONCLUSIONS

This study aims to obtain empirical evidence of the effect of the application of accountability accounting and organizational commitment on managerial performance at PT Perkebunan Nusantara IV Regional 1 SUMUT. The data analysis technique uses SEM-PLS with PLS 4.0 software, with the amount of data obtained from distributing questionnaires to as many as 33 respondents. Variable implementation of accountability accounting has a positive and significant effect on managerial performance at PT Perkebunan Nusantara IV North Sumatra. This means that improving the quality of managerial performance is in line with the application of responsibility accounting, so that the better the manager's accountability, the more managerial performance will improve. Organizational commitment variable has a positive and significant effect on managerial performance at PT Perkebunan Nusantara IV North Sumatra. This proves that the higher the organizational commitment of managers will lead to loyalty to the organization, the higher the resulting managerial performance will be.

Based on the conclusions from the results of the data analysis carried out, several suggestions are proposed, namely: The management of PT Perkebunan Nusantara IV North Sumatra should supervise regularly when deviations occur in company planning, and managers are expected to provide more frequent evaluations to all employees so that employees feel motivated to do better, so as to improve performance for the company. It is hoped that future researchers will develop this research or use other variables that affect managerial performance. Future research is also recommended to use different research objects, such as government agencies. The limitations of this research include the fact that it was only conducted for a limited period, namely for several months. This may affect the depth of analysis, especially when collecting comprehensive data. In addition, limited resources also limit the scope of the study, both in terms of the number of samples used and the scope of variables that can be analyzed more deeply. This research was only conducted at PT Perkebunan Nusantara IV Regional I North Sumatra. Therefore, the results of this study need to be more generalizable to other companies that have different characteristics and policies. In addition, the number of respondents limited to managers or employees involved in accountability accounting and organizational commitment may affect the representation of the results. Data collection in this study relied on surveys or questionnaires distributed to respondents at PT Perkebunan Nusantara IV. Although the data obtained can describe respondents' perceptions of the application of responsibility accounting, organizational commitment, and managerial performance, there is a possibility of bias in filling out the questionnaire, either due to respondents' subjectivity or their limited understanding of the concepts under study. Although this study focuses on the effect of accountability accounting implementation and organizational commitment on managerial performance, other external factors that are not included in this study can affect managerial performance, such as macroeconomic conditions, government policies, and market changes. This can significantly affect the results of the study.

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