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EFFECTIVENESS OF RESPONSIBILITY ACCOUNTING SYSTEM OF THE ORGANIZATIONAL STRUCTURE AND MANAGER'S AUTHORITY

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ABSTRACT

This research has provided useful results in paving the way for future research in this area. This research could provide a supportive evidence for the effectiveness of responsibility accounting system. A questionnaire was designed and after pilot study was sent to the sample to fill in the questionnaire. A population has been taken of approximately 240 up to 2013 from Private public companies in Kerala. The results indicated that effectiveness of responsibility accounting system has successfully on the organizational structure and manager's authority as an two critical factors in every organization.

KEYWORDS

Responsibility accounting system, organizational structure, manager's authority.

INTRODUCTION

According to Hungarian (2008) designing of management control systems must identify the responsibilities of each manager in an organization by establishing responsibility centers. A responsibility center is a set of activities and resources assigned to a manager, a group of managers or other employees [1]. Responsibility accounting is a management control system based on the principles of delegating. The authority is delegated to a responsibility center [10]. According to many research notes mentioned that; organizations generally decentralize decision making authority in order to make better use of local knowledge and furthermore such companies tend to be organized into divisions to achieve greater accountability and stronger incentives to increase value or to control the free rider problem [2][7]. Most successful managements are firmly committed to planning and they would plan and control their functional operations and as efficiently as possible, hence responsibility as a tool for controlling and tracing costs to individual planning has a vital role in each organization [6][9]. Corporations seek primarily to maximize their profit, while nonprofit organizations aim to offer free or low cost services for public [3]. Effective implementation requires also the presence of precisely prepared budgets in order to measure the performance of each division on the basis of actual and planned results [5]. The basic idea underlying responsibility accounting is that a manager should be held responsible for those items such as cost, revenue and investment, hence managers can actually control to a significant extent [8].

LITERATURE REVIEW

Casey Roes and others (2008), Responsibility accounting depends on the magnitude, scope and speed of organizational process change hence, the measurability of responsibility center managers financial performance can change and using responsibility accounting to manage responsibility accounting boundaries is an important mechanism for achieving goal congruent behavior and avoiding dysfunctional behavior [12]. Chongwoo Choe (2000), Argued that when the managers make decisions under uncertainty to maximize their own expected compensation, it is shown that managerial contracts fail to provide incentives to managers for expected profit maximization hence necessary and sufficient conditions for the equivalence of the outcomes from maximizing expected compression and expected profit are provided along with some policy implications for further reforms [13]. Rehanaz Fowzia (2011), The satisfaction levels regarding four elements of responsibility accounting system among five types of service organization are same except responsibility center. The overall findings reveal that all the organizations are limited to the three types of responsibility accounting systems, and also some organizations follow more than one type of responsibility accounting system regarding any element of responsibility accounting system .It means organizations follow responsibility accounting in an integrated system, not any unique responsibility accounting system [2].Lars lindkvist and Sue lieuwelyn (2003),have the same opinion regarding the need to incorporate life world notions in firm level analysis, But this is affected in too dichotomous a manner, by separating system world and life world issues too sharply, identifying only two forms of accountability, and forging a necessary link between hierarchical accountabilities and the individual's sense of subjection, that generates an anxious preoccupation with securing the self in relation to accounting standards hence, recognized that an individual's sense of Responsibility Accounting may resonate with that individual's own conscience and values or processes of communal value generation[3].Emam Al Hanini (2013), the study concluded that the organizations commit to the application of the potential responsibility accounting regarding the division of the organizational structure into centers of responsibilities, the authorization the mangers of the responsibility centers with clear powers, the distribution of costs and the revenues to responsibility centers according to the center's ability and validity. The previous linking of the estimated budgets with the responsibility center, using the budgets for control and the

performance evaluation through comparing the actual performance with the planned one for each responsibility center [4]. Moolchand R. (2012), The public sector budgeting process is analyzed, focusing on the need to tackle Beyond Budgeting issues in the 21st century whereby organization's budget without a budget. By literature study, it was found that there were no perfect means of ensuring a successful budgeting process but there was general agreement in many areas of how the process might successfully assist. As with most concepts, there were mixed opinions on some issues such as benefits of participation as opposed to non-participation. What was common is the view that the budgeting process in particular and management control systems in general cannot afford to ignore the impact of behavior on these processes [14]. Z. Jun Lin (2003), Illustrates that management accounting or management oriented accounting measures and procedures can play a positive role in business management. The management has focused particularly upon cost control, integrated with the application of responsibility accounting and incentive programs, to achieve significant cost reduction and profitability improvement. Accounting is business management. In addition, the Han Dan experience may provide an insight into effective diffusion of management accounting practices under varied social and economic systems and promote a globalization of innovative management accounting practices [15].

STATEMENT OF THE PROBLEM

In light of the scarcity of resources and competition faced by organizations in the new economy, there is a need for studying of effectiveness of responsibility accounting system in the integrated way. Responsibility accounting is considered as an important measurement tool which aims to verify the operations and activities regarding to what it is planned for. Hence whether the organizational structure and manager's authority as an two critical effect of responsibility accounting in practice had effectiveness of the organization.

OBJECTIVE OF STUDY

The study conducted to examine the two important factors. The organizational structure and manager's authority are the important factors of the effect of responsibility accounting system .

HYPOTHESIS

Hypothesis 1: Responsibility accounting system has the effectiveness of the organizational structure.

Hypothesis 2: Responsibility accounting system has the effectiveness of the manager's authority.

RESEARCH VARIABLES

Dependent variables of this study are organizational structure and manager's authority as the quality of advantage of responsibility accounting system. Also, responsibility accounting system was independent variable. Hence, effect level of independent variables on dependent variable was included in the question of the questionnaire.

RESEARCH METHODOLOGY

This is a descriptive application research based on field studies. In order to accomplish the research objective and achieved to research problems a standard questionnaire prepared to collect the data from the top managers, middle managers and supervisors in the private sector companies in Kerala. A questionnaire was designed and after pilot study was sent to the sample to fill in the questionnaire. A population has been taken of approximately 240 up to 2013. Our sample has been randomly selected using Morgan sample selection tables. According to Morgan sample size 148 calculated and available as samples in the study for statistical analysis. The questionnaire consisted of seventeen questions, which were carefully designed to collect relevant data. The questions were on the five point Likert-type questions, with a choice of very little to very much.

STATISTICAL ANALYSIS OF DATA

Testing the reliability of the tool for the study was Cronbach alpha to measure the internal reliability of the questionnaire items and the internal consistency among the responses of the respondents which was 0.857 and this value is accepted as it is higher than 0.7 which means the results could be reliable. To test the hypotheses used z statistics at a confidence level of 95% in this study. The research hypotheses were put in the form of statistical hypotheses such as H0 and H1. With regards to the nature of five-point scale questions, therefore, we tested whether the mean value of each question was less than or greater than 3. Number 3 was the average number of the five choices in each question.

$$\mu = \frac{1 + 2 + 3 + 4 + 5}{5} = 3$$

Thus, statistical hypotheses were set up as follows:

H0: $\mu \leq 3$

H1: $\mu > 3$

TESTING HYPOTHESES AND ANALYZING THE RESULTS

To study the research hypotheses were selected through sixty financial managers and eighty nine middle managers, 65% out of 100 % responds had more than 16 years experience and also 75% out of 100% have more than 40 years old. The final sample in this study to answer the questions put forward to them in the questionnaire. The data collected in this way were edited and some questions merged to measure each hypothesis. The average number of 3 was taken as the mean of the five-point questions in the questionnaire. Table 1 shows a descriptive statistically of five hypotheses.

TABLE 1: DESCRIPTIVE STATISTICS

Description	Hypothesis 1	Hypothesis 2
Average	3.227	0.345
Std. Error of men	0.345	0.045
Mean	3.25	3
Mode	3.5	3
Std.	0.324	.0422
Variance	0.104	0.178
Skewness	-1.086	0.565
Std. Error of Skewness	0.258	0.258
Kurtosis	0.092	-0.796
Std. Error of Kurtosis	0.511	0.511
Max	3.5	3.5
Min	2.5	2.5

RESULTS OF THE FIRST HYPOTHESIS

Responsibility accounting system has the effectiveness of the organizational structure. Z statistic concerning the test of first hypothesis is equal to 6.48 (Table 2). By comparing this Value with the critical value of 1.645, we accept H1 and reject H0. Therefore, the first hypothesis are accepted indicating that the Responsibility accounting system had effected in the private sector companies in Kerala. The average of the questions measuring this hypothesis is 3.225 and

with the skewness of -1.086. The kurtosis of 0.092 indicates that the distribution of our data is slightly taller than normal distribution with 0.324 standard deviation. Thus, we could conclude that our respondents on average and slightly above the average believe that Responsibility accounting system in their organization could have strongly effected.

RESULTS OF THE SECOND HYPOTHESIS

Responsibility accounting system has the effectiveness of the manager's authority. (Table 2) Shows the Z value of testing the second hypothesis equal to 5.387. Again, comparing this value with the critical value of 1.645, we accept H1 and reject H0. This indicates that from the respondents' point of view Responsibility accounting system would have a effectiveness of manager's authority in private sector companies in Kerala. Descriptive statistics shown in Table 1 gives the average of 3.242 to the questions measuring the second hypothesis, skeins of 0.565, kurtosis of -0.796 and standard deviation of 0.424. This information indicates that the distribution of our data is slightly shorter than a normal distribution.

TABLE 2: RESULTS OF TESTING THE HYPOTHESES

Hypotheses	Average	Standard Deviation	Z-Value	Conclusions
H1	3.225	0.322	6.480	Accept
H2	3.242	0.422	5.387	Accept

LIMITATIONS

Use of questionnaire data collection method always has its own limitations, since responses could be biased because of the common method used for the collection of all data. Although extensive care has been taken when designing the questionnaire and the pilot study refined the questions, still the criticism of the survey method can never be completely ignored and should be taken into account. From generalization of the results point of view, measuring research questions based on the opinion of the respondents would limit our generalization of the findings.

CONCLUSIONS

This study examined the effectiveness of responsibility accounting system in two different extents: organizational structure and manager's authority. This research has provided useful results in paving the way for future research in this area. This research could provide a supportive evidence for the effectiveness of responsibility accounting system. The results indicated that effectiveness of responsibility accounting system has successfully on the organizational structure and manager's authority as an two critical factors in every organization. The findings of the research indicated that effectiveness of responsibility accounting system could lead to ten factors which are included; clarity in dividing the work in each center, clear job description, better coordination, clear work procedures, specialized manager, separate duty and activities, homogeneity in the work operations, accurate goals, measure specified goals centers and specified in the objective way in each center. And also managers authority has effected to seven factors included ; adequate power, sufficient authority, responsibility of authority in every job, employees' expertise, enough time to do the work, employee accountability and better hierarchy in the organizations.

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