

## MANAGEMENT CONTROL SYSTEM ANALYSIS ON OFFICIAL TRAVEL COSTS AT PT. GLOBAL MEDIK PERSADA (GLOMEDA)

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### ABSTRACT

The company must have good planning and efficient control of the costs incurred in its operational activities, one of PT Glomeda's operational activities is through official travel to areas throughout Indonesia that require substantial costs. So that effective cost control is needed to assist companies in analyzing the operating cost variance of official travel so that the realization of costs does not exceed the budget. The analytical method in this research is descriptive qualitative. The results at PT. GLOMEDA is still not going well because there are still irregularities.

Keywords: Management Control Systems, Operational Costs, Official Travel Cost

### INTRODUCTION

Every company certainly runs business activities to generate profits for the sake of maintaining the survival of the company. Companies that have competitiveness also need company management that always requires improvement (improvement) of the activities used to produce products and services. In running a business, a company should not only think about how its business and marketing strategies are, but must also think about how to manage and control costs. The company's operational costs if there is a leak, the company is in an unhealthy condition even though in terms of revenue continues to increase. According to Sondang. S.Giagian (2009: 16) states that cost control is a systematic process or effort in establishing actual implementation standards by planning, determining and regulating deviations and making corrective corrections in accordance with established plans, so that objectives are achieved effectively and efficient use of costs.

With the control, the company will be more effective and efficient in using funds to finance various operational activities of the company, and make it easier to conduct supervision, so that the waste of funds can be reduced to a minimum. Cost is the sacrifice of economic resources to obtain goods or services that are expected to provide benefits now or in the future. Siregar et al (2014: 23). Sacrifices that produce benefits can be referred to as costs, while sacrifices that do not produce benefits are considered as wastage (losses) suffered by the company.

Operating costs or also known as Operating expenses are a number of costs that must be incurred by a company to support operations or activities carried out by the company. Operational costs can usually be in the form of costs for sales and administration to boost revenue.

PT. Global Medik Persada is a company engaged in the field distribution of merchandise namely medical devices established in 2012 headquartered in Jakarta, Indonesia. Based on observations made by the author at PT. Global Medical Persada, the authors found a high transaction value and the existence of irregularities that are not in accordance with the Standard Operating Procedure (SOP) on the realization operational expenditure expenses,

specifically official travel costs, which are resulting in operational costs of official travel PT. Glomeda is very high so that makes management always update the applicable SOP.

#### a. Management Control System

Management Control Systems according to Mulyani in his book Accounting System (2012: 163) defines management control systems including organizational structure, methods, measures that are coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. Management control system is a unitary thinking of management accounting methods to collect data and evaluate company performance. A management control system seeks to direct the various types of business carried out by all subunits of the organization so that it leads to the goals of the organization and the objectives of its managers.

According to Thomas Sumarsan (2010: 4) defines that the Management Control System is: "A series of actions and activities that occur in all organizational activities and runs continuously."

According Mulyadi (2007: 3) defines that the Management Control System is as follows: "Management control system is a system used to plan future goals to be achieved by the organization, plan activities to achieve these goals, and implement and monitor the implementation of plans that has been established."

So it can be concluded that management control is a process carried out to achieve organizational goals consisting of policies, procedures, techniques, physical equipment, documentation and people effectively and efficiently.

According to Anthony and Govindarajan (2005: 109) which was translated by Kurniawan and Krista the main objectives of the Management Control System are as follows: "Ensuring (to the extent possible) a high degree of goal congruence. In a process that is aligned with objectives, humans are directed to take actions that are in accordance with their own personal interests, which are at the same time the interests of the company. "

#### b. The budget

According to Ikhsan (2009: 173), giving his opinion about the budget: "The budget is a managerial plan to take action in financial expressions. Budget is a short term of integrated profit planning and includes management choices and objectives for the organization and provision of funds as one of the references in run daily operations ".

The budgeting process is an important activity and involves various parties, both top-level managers and lower-level managers who will play a role in preparing and evaluating various alternatives to the budget targets (Kren, 1992 in Keni and Dewi, 2009). The role of managers both bottom managers, middle managers and top in budgeting will provide benefits such as reducing information inequality in the company and lead to greater commitment to managers in implementing and meeting the budget (Welsch et al., 1988 in Keni and Dewi, 2009).

Budgeting can be done using a variety of methods, this depends on company policies and provisions that indicate who is responsible for preparing the company's budget. According to Harahap (2008: 20), methods that can be used in budgeting are as follows: 1) Authoritarian or Top Down, 2) Democracy or Bottom Up, 3) Mixture of Top Down and Bottom Up. Then it can be concluded that those responsible for preparing the company's budget depend on the company's policy.

#### c. Cost

According to Mulyadi (2014: 8) states that understanding the cost as follows: "Cost is the sacrifice of economic resources, measured in units of money that have become or are likely

to occur for specific purpose". Operating costs or operational costs literally consist of 2 words namely "Cost" and "operational" according to the big Indonesian dictionary, cost means money spent to make (establish, do, etc.) something; fees; shopping; spending. Whereas operational means operationally; related to surgery. The purpose of operational costs is to manage the company's economic resources to carry out the company's activities in an effort to maintain and generate revenue, because revenue is generally the main source of financing for the company's activities.

#### d. Standard Operating Procedures (SOP)

According to Widiastuti (2013: 52), Standard Operating Procedures (SOPs) are written documents containing detailed, gradual, orderly and systematic work procedures. The benefits of SOPs for companies according to Tambunan (2011: 30-31, in Meryanti 2012: 30) are as a basis for controlling the implementation of SOPs in the company. SOP is very important because the company can ensure that every action or decision taken can run effectively and efficiently in accordance with company goals.

#### e. Framework

The analytical model in this study is used in the framework of thinking in which company operational cost data, Standard Operating Procedure (SOP) budget plans, official travel realization reports, performance reports will be identified implementation of operational travel costs by the company. After the identification is carried out, the analysis of variance is then performed by comparing the budget and its realization. From the comparison of the two it will be concluded that if the company's budget is greater than its realization, it can be said that the variance is favorable (Favorable) and if the realization of the costs made by the company is greater than its budget, it can be said that the variance is unprofitable (Unfavorable)

## **RESEARCH METHODS**

### 1. Types of Data

This research is included in a descriptive analytic study which focuses on the problems as they were when the research was carried out, the results of the research which are then processed and analyzed to draw conclusions.

### 2. Data Sources

Source of data used in the study conducted by the author is the source of primary data and secondary data. Primary data obtained through direct interviews with parties who play a role in preparing the budget and accountability for the realization of company costs. While the secondary data are data obtained from the company in the form of budget data and cost realization in 2016 - 2018, SOP of PT. GLOMEDA and data about the company in the form of company history, company vision and mission and the company's organizational structure.

### 3. Data Collection Techniques

The method used to obtain data and information in this study, the authors collected data with techniques: a) interviews, b) observations, c) documentation. Analysis of data variance is done by comparing the budget with the realization that occurs. If the difference is large enough, the company management must learn what causes it to take further corrective action.

## ANALYSIS AND DISCUSSION

### a. Budget variance of operational costs for official travel in 2016-2018

Table 1. Variance of Operational Travel Costs of PT. Glomeda 2016-2018

DESCRIPTION					
Cost	Budget (Rp)	Realization (Rp)	Varians (Rp)	Varians (%)	Information
Travel expense Service 2016	1,783,308,737	1,881,588,713	(98,279,976)	-5.51%	Unfavorable
Travel expense Service 2017	1,941,768,377	2,073,480,170	(131,711,793)	-6.78%	Unfavorable
Travel expense Service 2018	5,263,150,926	5,548,043,077	(284,892,151)	-5.41%	Unfavorable

Source : PT Global Medik Persada (processed)

In the table above it can be seen that the results of analysis of variance in official travel costs in 2016 to 2018 always experience unfavorable differences. This makes management take steps by changing the standard budget Hotel and food allowance at each level of position. This is proven by the change in SOP for 2016-2018.

Table 2. Food and Hotel Budget for the Employees of PT Glomeda in 2016

Position	Meal Allowance	Hotel
Staff (Sales, Teknisi, Applicant)	Rp 75.000,-	Rp 350.000,-
Supervisor	Rp 80.000,-	Rp 400.000,-
Junior Manager (AM, ASM, BAM, PM)	Rp 100.000,-	Rp 450.000,-
Senior Manager (RSM, SM, MM, TM)	Rp 125.000,-	Rp 550.000,-

Source: Standart Operational Prosedur (SOP) business trip PT Global Medik Persada in 2016 (processed)

Table 3. Food and Hotel Budget for the Employees of PT Glomeda in 2017

Position	Meal Allowance	Hotel
Level 1 (SR, Teknisi, PA, BE, Staff)	Rp 70.000,-	Rp 300.000,-
Level 2 (PS, Supervisor)	Rp 75.000,-	Rp 350.000,-
Level 3 (AM, BAM, PM)	Rp 95.000,-	Rp 375.000,-
Level 4 (RSM)	Rp 105.000,-	Rp 450.000,-
Level 5 (NSM, NBM, OM, TM)	Rp 115.000,-	Rp 475.000,-

Source: Standart Operational Prosedur (SOP) business trip PT Global Medik Persada in 2017 (processed)

Table 4. Food and Hotel Budget for the Employees of PT Glomeda in 2018

Position	Meal Allowance	Hotel
Level 1 (BE, PS, Account Executive, Teknisi, Staff)	Rp 70.000,-	Rp 300.000,-
Level 2 (SPV, Account Manager, PM)	Rp 75.000,-	Rp 350.000,-
Level 3 (BAM, SPM, BDE)	Rp 95.000,-	Rp 375.000,-
Level 4 (RSM)	Rp 105.000,-	Rp 450.000,-
Level 5 (NSM, NBM, OM, BDM, HRM)	Rp 115.000,-	Rp 475.000,-

Source: Standart Operational Prosedur (SOP) business trip PT Global Medik Persada in 2018 (processed)

b. Management control system on operational costs of official travel to revenues in 2016-2018

Table 5. Official Travel Costs To PT. Glomeda 2016-2018

Deskriptio n	2016	2017	2018	Increase 2016 to 2017	Increase 2017 to 2018
Total Official Travel Costs	1,881,588,713 (12,27% dari total biaya operasional)	2,073,480,170 (10,40% dari total biaya operasional)	5,548,043,077 (16,23% dari total biaya operasional)	191,891,457	3,474,562,907
Total Official Travel Costs	15,329,395,745 (18,69% dari total pendapatan)	19,779,829,358 (13,36% dari total pendapatan)	34,171,975,467 (14,85% dari total pendapatan)	4,450,433,613	14,392,145,190
Total income	82,000,000,000	148,000,000,000	230,000,000,000	66,000,000,000	82,000,000,000
Total Profit	80,118,411,287	145,926,519,830	224,451,956,923	65,808,108,543	78,525,437,093

Source: PT Global Medik Persada (processed)

From 2016 to 2018 the operational cost of official travel is a cost that has increased quite significantly and from the results of the analysis of the variance of official travel costs table 1. always experiences unfavorable differences. In 2016 to 2017 it increased by Rp 191,891,6457. Then a significant increase occurred in 2017 to 2018 in the amount of Rp 3,474,562,907. In 2016 the total cost of official travel is 12.27% of all operational costs, then in 2017 the total cost of official travel is 10.40% of all operational costs, and in 2018 the total cost of official travel is 16.23% of all operational costs .

Table 6. Increase in Costs, Revenues and Profits of PT. Glomeda in 2016-2018

Description	Increase 2016 to 2017	Increase 2017 to 2018	Increase 2016 to 2017 (%)	Increase 2017 to 2018 (%)
Total Official Travel Costs	191,891,457	3,474,562,907	10.20%	167.57%
Total Official Travel Costs	4,450,433,613	14,392,145,190	29.03%	72.76%
Total income	66,000,000,000	82,000,000,000	80.49%	55.41%
Total Profit	65,808,108,543	78,525,437,093	82.14%	53.81%

Source: PT Global Medik Persada (processed)

The increase that occurred from 2016 to 2018 is indeed quite high but this increase is still within the limits of the management control of PT. Glomeda. In 2016 operational travel costs incurred by 12.27% of the total cost, which is Rp 15,329,395,745. In 2017 operational travel costs incurred by 10.4% of the total cost of Rp. 19,779,829,358. In 2018 operational travel costs incurred by 15.98% of the total cost of Rp. 34,171,975,467.

From table 5. it is known that 2016 to 2018 continued to experience an increase in operating costs due to the highest increase in official travel costs. In 2016 to 2017 the operational costs increased by Rp 4,450,433,613. Then a significant increase occurred in 2017 to 2018 in the amount of Rp 14,392,145,190. From these results it can be seen that the increase from 2016 to 2018 is quite high but still within reasonable limits and shows that management control at PT. Glomeda is efficient. This is evidenced from the income that is far greater than the costs incurred. In 2016 the costs incurred were Rp. 15,329,395,745 with a total income of Rp. 82,000,000,000, meaning that the costs incurred in 2016 amounted to 18.69% of the income. In 2017 the costs incurred in the amount of Rp. 19,779,829,358 with a total income of Rp. 148,000,000,000 means that the costs incurred in 2017 amounted to 13.36% of income. Furthermore, in 2018 the costs incurred amounted to Rp 34,171,975,467 with a total income of Rp 230,000,000,000, meaning that the costs incurred in 2018 amounted to 14.86% of revenue. All costs incurred from 2016 to 2018 have been efficient because it was offset by profits which also increased from 2016 to 2018.

The increase in official travel costs is much smaller than the increase in revenue and profits. The increase in official travel costs from 2016 to 2017 was 191,891,457 or 10.20%. The increase in income from 2016 to 2017 was IDR 66,000,000,000 or 80.89%. And the increase in profit from 2016 to 2017 is Rp 65,808,108,543 or 82.14%. in 2017 to 2018 Increase in the cost of official travel Rp 3,474,562,902 or 167.57%. The increase in income was IDR 82,000,000,000 or 55.41%, and the increase in profit was Rp. 78,525,437,093 or 53.81%.

Table 7. Comparison of Official Travel Costs, Revenue and Profit PT. Glomeda 2016-2018

Year	Total Official Travel Costs	Total Income	Total Profit	Total Official Travel Costs (%) from Income	Total Official Travel Costs (%) from Profit
2016	1,881,588,713	82,000,000,000	80,118,411,287	2.29%	2.35%
2017	2,073,480,170	148,000,000,000	145,926,519,830	1.40%	1.42%
2018	5,548,043,077	230,000,000,000	224,451,956,923	2.41%	2.47%

Source: PT Global Medik Persada (processed)

From Table 7. the control over operational costs of PT Glomeda's official travel has been proven to be evident from the value of official travel expenses incurred from 2016 amounting to 2.29% of revenues and 2.35% of profits. In 2017 official travel expenses incurred by 1.40% of income and 1.42% of profit, then in 2018 official travel expenses incurred by 2.41% of income and 2.47% of profit.

## CONCLUSIONS AND RECOMMENDATIONS

Based on the description and research that has been done about the analysis of management control systems on operational costs of official travel PT. Glomeda is: that the realization of operational costs of official travel to the budget operational costs of official travel PT. Global Medical Persada (GLOMEDA) from 2016 to 2018 there was an unfavorable variance, where the realization was greater than the predetermined budget.

Suggestions: 1) The company needs to improve the planning function, such as determining a more realistic budget for operational travel costs, coordinating with considerations that may occur in its implementation and taking action according to plan, and changing behavior in the organization towards better, 2) Companies need to improve management control functions, such as supervise every transaction, especially on official travel expenses, in order these expenditures are appropriate and as needed and apply good internal control on operational costs of official travel company

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