

**Ethnomethodological Study of the Implementation of Responsibility
Accounting as Cost Control and Performance Assessment**
Commission guide Arisona Ahmad, S.E., M.S.E., Ak

Elsa Anindya Hasna
Public Sector Accounting Study Program
Business Major

ABSTRACT

The research was carried out with the aim and objective of examining the implementation of responsibility accounting carried out by the finance and planning section of Balung Regional Hospital using an ethnomethodological approach. An ethnomethodological approach is used in this research because it emphasizes the analytical concepts of indexicality and reflexivity so that it can be traced contextually regarding the work carried out and completed. The data sources used are primary data in the form of interviews and secondary data in the form of organizational structure, financial reports and performance reports at Balung Hospital in 2022.

The results of the research show that responsibility accounting in the financial sector is the center of responsibility as the revenue center of Balung Regional Hospital which does not play a full role in cost control, because the financial and planning sectors of Balung Regional Hospital are not directly involved in hospital service activities so it is felt that they do not know the details of their needs. hospital support costs. Meanwhile, regarding the application of responsibility accounting as a performance assessment in the financial sector of the Balung District Hospital, it has played a maximum role as a performance assessment tool. This can be seen from the reports prepared in the financial sector which are in accordance with the elements of responsibility accounting as a performance assessment.

Keywords: *ethnomethodological, responsibility accounting, cost control, performance assessment*