



## Analysis of Behavioral Accounting Aspects in Cost Control at LKP Polindo Internasional

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**Abstract.** This research aims to examine the analysis of behavioral accounting aspects in cost control at LKP Polindo Internasional. The study utilizes a case study approach. Data collection techniques involve gathering articles and journals, as well as conducting observations and interviews with managers and financial stakeholders at LKP Polindo Internasional. Several articles used for discussion topics were obtained from Google Scholar, relating to the behavioral accounting aspects in cost control. The research findings indicate that the implementation of budgeting by LKP Polindo Internasional is one of the methods used to allocate company costs effectively and efficiently, and it has been well implemented. By utilizing budgeting, the company can have a more precise overview of the costs associated with various activities within the company. The budget serves as a reference for carrying out future activities. This research is expected to provide insights into the positive contribution of implementing Behavioral Accounting and Activity-Based Costing Systems in cost control for educational service institutions or companies. However, this study has limitations, including constraints on data availability from the company and limitations on generalizing research findings to other organizations. Additionally, external factors that may affect cost control could also pose limitations.

**Keywords:** cost, cost control, behavioral accounting

### INTRODUCTION

Education and training are important aspects in developing human resources, especially in the current era of globalization. Companies or Course and Training Institutions, such as LKP Polindo Internasional, have an important role in providing knowledge and skills to individuals to increase competitiveness in the world of work. Along with increasing operational complexity and competition in the education sector, cost management has become a major factor that needs to be considered carefully.

This research aims to analyze the behavioral financial aspects of cost control at LKP Polindo Internasional, a course institution that focuses on education, training and the job market. The behavioral finance aspect includes understanding the behavior of individuals and groups within an organization that can influence cost management effectively. Efficiency in financial management is one of the things that is really paid attention to, still providing optimal service to program participants even though they have to manage their finances as efficiently and economically as possible.

LKP Polindo Internasional is committed to providing quality education and training services, in line with developments in the business and industrial world. In an effort to achieve this goal, cost management is a critical element to ensure operational continuity and optimal service quality.

By understanding the relationship between financial aspects and behavior in organizations, it is hoped that this research can provide recommendations and guidance for LKP Polindo Internasional in improving cost control, increasing efficiency, and having a positive impact on the quality of the education and training services provided.

Cost control in a company or organization is an important aspect to achieve financial and operational goals in the company so that it survives and is stronger in intense competition. In this case, the application of behavioral accounting becomes a necessity to understand how the behavior of individuals and groups within an organization can influence decisions and actions related to cost control.

Costs are an important element for a company and therefore need to be managed and controlled wisely. To be able to manage and control costs, companies need a tool in the form of controlling the costs incurred in carrying out the company's operational activities. In an educational institution, it is very important to have an understanding of costs, so that you can demonstrate transparency in financial management, especially the amount of costs incurred. Lestari (2017), translated by Darma et al., (2019), classifies costs into two (2) groups; Firstly, direct costs, namely costs that can be directly traced to something financed. Second, indirect costs, namely costs that are not directly related to the object being financed.

Behavioral accounting provides in-depth insight into the behavioral factors that influence cost control practices, while involving psychological analysis in the financial decision-making process. This research aims to explore the impact of implementing behavioral accounting in cost control, with a focus on aligning individual interests with organizational goals.

Previous research explains (Pita et al., 2019) in their research explains that the research results show that the use of the budget must also be accompanied by a deeper variance analysis to find out the causes of existing deviations so that in the future the necessary steps can be taken to minimize unwanted variances. profitable. In this way, the function of the budget as a planning and control tool can be more effective and efficient. In research (Werimon et al., 2020) explains that the test results of this research show that Organizational Structure and Reporting have a significant effect on Cost Control. Meanwhile, Budget Planning and Implementation of Control have no effect on Cost Control. In research (Putra & Sabijono,

2015) explains that the research results show that to carry out the planning and control functions, two forms of analysis are carried out. For planning, by making a cost budget plan, to determine the amount of labor, materials and plans needed to carry out the work. Company management should use standard costs in preparing the budget, so that planning and control will run well. In research (Palijama, 2018) explains the results of this research show that the cost budget planning function has not functioned well as a cost control tool because there are still variants that are not profitable for the company. Meanwhile, research (Bachtiar, 2018) explains that in the results of his research, the implementation of cost control by Madura Islamic University is quite good, namely by implementing a budget system.

## **LITERATURE REVIEW**

### **Behavioral Accounting**

R.A Supriyono (2018) behavioral accounting is a liaison tool between accounting and social sciences, namely one of the areas of accounting that connects human behavior with information systems whose scope includes financial accounting and management accounting. Aspects of individual behavior in an organization have a significant impact on cost control. According to Hansen and Mowen (2007), individual behavior in making decisions regarding expenditure and cost control can be influenced by factors such as motivation, ethics and responsibility.

### **Cost**

According to Euis Rosidah (2015:2), costs are expenditures of economic resources in financial form that have occurred, are occurring and may occur with the aim of obtaining a more profitable return.

### **Cost Control**

According to Wahab (2019) "Control is the process of comparing actual performance with planned performance to identify deviations, evaluate alternative actions that may occur and take appropriate corrective action." The control process usually occurs in at least four stages, namely:

1. Determination of implementation standards
2. Determine the activity implementer
3. Measurement of activity implementers
4. Taking corrective action if necessary

According to Omposunggu and Solomon (2019: 79), control in an organization is a corrective action that is very necessary so that the implementation of programs or activities takes place in accordance with organizational goals.

According to Sulesti (2022), cost control begins with determining the costs that should be incurred to produce one unit of product. Furthermore, cost accounting is tasked with monitoring whether the actual costs incurred are in accordance with the costs that should be. Cost accounting then analyzes the differences and presents information regarding the causes of the differences. Differences arise due to deviations between actual costs and supposed costs.

Accounting and cost control is a system designed to collect and report costs with individual levels of responsibility, each area of supervision is charged only with costs that are highly responsible and have more control in running the company (Sharon & Mintalangi, 2021)(Werimon et al. , 2020)

### **Ethics In Cost Control**

Ethical aspects also have a role in cost control. According to Ferrell et al. (2018), business ethics plays an important role in determining individual behavior regarding finances. Employees who have a high level of ethics tend to be more compliant with cost control policies and procedures. (Latunggamu et al., 2021)

## **RESEARCH METHODS**

The research method used is a case study, namely by describing the reality of the events being studied, making it easier for researchers to obtain objective data. The research object was carried out at LKP Polindo Internasional on jl. Bung Tomo no. 8 Surabaya. Data collection techniques are by collecting articles and journals as well as by conducting observations and interviews with managers and financial related parties at LKP Polindo Internasional. Several articles that researchers took for discussion topics were obtained from Google Scholar which relate to aspects of behavioral accounting in cost control.

## **RESEARCH RESULT**

### **A Glance About LKP Polindo Internasional**

LKP Polindo Internasional was founded in Surabaya in 2002 as an institution that concentrates on education, training and the job market in an effort to develop human resources. The establishment of the institution was ratified by Deed of Establishment No. 9 Notary Iwan Saleh Irawan, SH. On April 22 2002. To meet market needs, the legal entity changed the name of the Indonesian Polytechnic to the Indonesian Polytechnic International (Polindo

Internasional) in accordance with Notarial Deed H. Acmad Salis, SH No. 01 dated 06 January 2017.

Polindo Internasional is here to meet the training or in-house training needs of private and government agencies in order to improve Human Resources competency. For this reason, training programs and learning curricula continue to be developed to suit the needs of the business and industrial world, so that they can answer current challenges and future developments. Until now, Polindo Internasional is actively providing education and training to improve the quality of human resources in the world of education, private agencies, government agencies and industrial businesses in the form of soft skills and hard skills training to improve organizational performance.

To produce quality training and increase customer satisfaction, improvements continue to be made in terms of facilities, infrastructure, curriculum, teaching methods, trainer quality, etc. Polindo International in June 2009 became the first professional educational institution in East Java to have the international quality standard ISO 9001: 2008 and the implementation of the 5R/5S work culture as proof of its seriousness in improving management, proven for 3 years in a row to receive an award from the Java Provincial Government. Timur as an institution excels in quality and quality of service.

The ready-to-work and entrepreneurship programs are as follows:

1. Accounting Computer & Business Applications

Preparing multi-skilled human resources experts in the field of computer applications oriented to the fields of office administration, business, accounting and computer accounting, financial reports and communicating well using English and Japanese.

2. Business Administration & Communication

Preparing multi-skilled human resources experts in the field of computer applications oriented in the fields of business development, marketing, secretarial, public relations, and communicating well in English and Japanese.

3. Information Systems & Networking

Preparing multi-skilled human resources capable of designing various computer programming and able to overcome various computer hardware problems (CPU, Multimedia, Hard Disk, CD-Room) and software, as well as being able to create computer and internet networks (LAN and Internet).

4. Graphic Design & Web Design

Providing multi-skilled human resources who are proficient in the field of graphic design, (company profile, product design, interior design, 2D/3D, newspaper/magazine

layout, banners, animation, etc.) program participants will also be equipped with mastery and creation of web design.

#### 5. Digital Marketing & Communication

Prepare multi-skilled human resources and experts in the field of communications further oriented in the fields of business development and marketing both online and offline and public relations and proficient in communicating well in English and Japanese.

Indonesian Polytechnic is also a Competency Test Site:

1. Information and Communication Technology Competency Test Place (TUK-TIK)
2. Office Administration Competency Test Place
3. Accounting Competency Test Site
4. Computer Technician Competency Test Place

Other programs from Polindo Internasional are training programs/courses such as Web Programming and Design, Civil Engineering Computers (Autocad 2D/3D), Flash Animation, Computer Networks (LAN), Computer Accounting, Electronics Technician, Computer Programming, English, Japanese, Export-Import, Taxation, and Office Applications.

### **Implementation Of Behavioral Accounting Methods**

Behavioral accounting examines how accounting shapes the understanding, attitudes, and behavior of organizations and managers. The goal is to understand how accounting information plays a role in decision making and problem solving. In implementing the behavioral accounting method at LKP Polindo Internasional, it starts from internal factors, including identifying employee activities and organizational developments in increasing customers, monitoring and controlling performance through KPI (Individual Key Performance) reports, conducting market research, calculating costs, analyzing, reporting and continuous evaluation. At LKP Polindo, KPI implementation is carried out on a weekly, monthly and annual scale. Carrying out market research can be done periodically once a month. Including program excellence, quality and cost of the program.

### **Use Of The Activity Charge System**

(Lestari et al., 2019) Cost control is an action taken to move activities so that they do not deviate from previously established goals. This cost control can be carried out through continuous cost budgeting, conducting analytical monitoring of deviations that occur so that the cause of the deviation can be identified, then follow-up actions are carried out so that losses are relatively small. LKP Polindo Internasional in implementing the cost system uses a cost budget to allocate institutional costs. The implementation of the cost budget in LKP Polindo

Internasional provides a more precise picture of the costs associated with various activities within the company. The costs that are often allocated to the cost budget include:

<b>Types of Investment Costs</b>	<b>Information</b>
Infrastructure procurement costs	<ol style="list-style-type: none"> <li>1. Classroom Procurement Costs: Costs to rent or build adequate classrooms to accommodate the planned number of students. This includes rental costs, renovation or repair costs, as well as purchasing equipment such as tables, chairs, and whiteboards.</li> <li>2. Learning Technology: Costs of acquiring and maintaining learning technology equipment, such as computers, projectors, touch screens, and educational software. This also includes costs for adequate network infrastructure and internet access.</li> <li>3. Library or Learning Resources: Costs to build or provide a library or other learning resources, including purchasing textbooks, references, journals and other learning materials.</li> <li>4. Sports and Recreation Facilities: If the course institution provides sports or recreation facilities, the costs of building or maintaining facilities such as sports fields, swimming pools or fitness rooms must be taken into account.</li> <li>5. Specialist Laboratory and Equipment: Costs to build or maintain a specialized laboratory, such as a computer laboratory. It also covers costs for specialist equipment required for learning, such as engineering equipment.</li> <li>6. Public Facilities: Costs for maintaining and managing public facilities, such as waiting rooms, administrative offices, cafeterias and sanitation facilities.</li> <li>7. Security and Cleanliness: Costs for security systems, including CCTV, fire alarms and security guards if required. It also covers costs for cleaning services and maintaining the environment to keep it clean and safe.</li> <li>8. Parking and Transportation: If the course institution has parking facilities or provides transportation services for students, the costs of maintaining and managing such facilities must be taken into account.</li> <li>9. Disability Accessibility: Costs to create or update facilities to make them accessible to students with special needs, such as elevators, ramps, or toilets that meet accessibility standards.</li> </ol>
Human resource development costs	<ol style="list-style-type: none"> <li>1. Training and Workshop Costs: Costs for holding training and workshops for instructors and administrative staff. This may include registration fees, transportation, accommodation, training materials, and honoraria for guest teachers or consultants.</li> <li>2. Certification and Licensing Fees: Costs to obtain certification or licensing necessary for instructors or staff to teach or provide certain services. This includes exam registration fees, pre-test training fees, and certification or licensing maintenance fees.</li> </ol>

	<ol style="list-style-type: none"> <li>3. Additional Education Fees: Costs to support instructors or staff in completing additional or continuing education programs relevant to their field of study or work. This could include tuition, books, or registration fees for distance education programs.</li> <li>4. Mentoring and Counseling Fees: Fees for providing mentoring or counseling programs for instructors or staff who need additional guidance in career development or improving their performance.</li> <li>5. Curriculum Research and Development Costs: Costs for conducting research and developing a new curriculum or adapting an existing curriculum. This includes costs for hiring curriculum experts, procuring teaching materials, and testing or program evaluation.</li> <li>6. Technology Use Costs: Costs of adopting or integrating technology in learning, such as purchasing online learning software, e-learning platforms, or other technology equipment.</li> <li>7. Performance Evaluation Fee: Cost to conduct periodic performance evaluations for instructors and staff to assess their accomplishments and identify areas where they need additional development.</li> <li>8. Employee Development Programs: Costs to administer employee development programs that include interpersonal training, time management skills, or communication skills necessary to increase the effectiveness of instructors and staff.</li> <li>9. Administrative Costs: Administrative costs associated with managing HR development programs, including recruitment costs, training administration, and managing education and certification records.</li> </ol>
<b>Types of Operational Costs</b>	
Salary expense	Costs for employee salaries, instructor salaries, expert services, etc
Cost of equipment and consumables	<ol style="list-style-type: none"> <li>1. Equipment Costs: Includes purchase, maintenance, and replacement of equipment such as computers, projectors, whiteboards, tables, chairs, cabinets, laboratory equipment, sports equipment, and other multimedia equipment.</li> <li>2. Office Consumables: Including paper, pens, pencils, erasers, staples, tape, folders, and all kinds of office supplies needed for administration and management.</li> <li>3. Classroom Consumables: Includes reference books, pencils, markers, rulers, erasers, and all equipment used in classroom learning activities.</li> <li>5. Computer Consumables: Includes printer toner, printer paper, ink cartridges, and other supplies necessary to keep computer equipment functioning properly.</li> <li>6. Health Protection Consumables: Includes masks, gloves, disinfectants, and other supplies needed to maintain a clean and healthy learning environment.</li> </ol>



	<p>7. Cleaning Consumables: Includes floor cleaner, paper towels, hand soap, and other cleaning supplies necessary to keep the facility and learning environment clean.</p> <p>8. Extracurricular Consumables: If the institution organizes extracurricular activities such as sports, arts, or other clubs, costs for equipment and consumables specific to those activities must also be taken into account.</p> <p>9. Consumable Consumables</p>
Costs outside of education but influence the sustainability of education	<p>1. Electricity Costs,</p> <p>2. PDAM costs,</p> <p>3. Telecommunication costs</p> <p>4. Maintenance costs</p>

From the table above, it is clear that there are many costs that must be allocated by LKP Polindo Internasional. Things to do include identifying activities involved in organizing institutional activities such as curriculum development, registration process, class administration, assessment, guidance services, modules and other supporting activities. In determining costs related to teaching and learning activities, LKP Polindo can allocate teaching and learning costs based on the number of teaching hours or allocate registration fees based on the number of students. In controlling costs and reducing waste, LKP Polindo Internasional applies a paperless concept where the company no longer relies on the use of paper or physical documents in daily operations. Utilization of sophisticated digital technology so that student registration can be done digitally, understanding of the curriculum, modules and other information can be accessed via e-learning. Implementation of online meetings, but occasionally implemented offline.

### **Cost Performance Evaluation**

Cost performance evaluation does not only focus on financial figures but also involves analysis of individual behavior that can influence cost control. Analyze the results of cost allocation to understand the contribution of each activity to the total cost of providing education. This provides clearer insight into how much each activity contributes to overall costs. Cost performance indicators used in LKP Polindo include costs per student, costs per teaching hour, costs per program, administration costs per student, and the Institution's cost-profit ratio. Such evaluations can help course service companies understand the impact of individual or group behavior on costs and identify ways to improve cost control. This evaluation process can be repeated periodically to ensure continuity and continuous improvement.

## **The Relationship Between Behavioral Accounting And Cost Control Effectiveness**

In LKP Polindo Internasional, it was found that there was a positive relationship between the application of accounting behavior and the effectiveness of cost control. The use of behavioral accounting methods and concepts can help identify employee behavior that can affect costs, thereby allowing companies to take corrective action more quickly. Behavioral Accounting helps in identifying employee or management behavioral factors that can impact costs in educational services companies. For example, level of motivation, work ethic, and responsibility for work. Behavioral Accounting helps in measuring the performance of individuals or groups based on their behavior towards certain activities. This allows evaluation of how efficiently the activity is carried out and whether it adheres to cost control objectives. With behavioral accounting increases the transparency of behavior and costs, creating a high level of accountability in the company. These relationships create an environment in which educational services companies can more effectively manage costs, increase efficiency, and respond to changing business environments. Integration between Behavioral Accounting and cost control helps achieve the company's financial and operational goals more effectively.

## **DISCUSSION**

### **Benefits Of Implementing Behavioral Accounting**

The discussion includes the benefits of implementing behavioral accounting in controlling costs at LKP Polindo Internasional. This includes improving management's understanding of the behavioral factors that influence costs and the potential to improve operational efficiency. Many things happen in the implementation of behavioral accounting at LKP Polindo, including motivating employee behavior to increase efficiency, cost allocation, more efficient duties and responsibilities, cost transparency and can help in making better decisions.

### **Cost Activity Relevance System**

The discussion also highlights the relevance of activity costing systems used in course education companies. This system can provide a better understanding of how much costs are associated with each educational activity and assist in strategic decision making.

### **Challenges In Implementing Behavioral Accounting**

Challenges that may be faced during the implementation of behavioral accounting at LKP Polindo Internasional, such as resistance to change and the need for adequate training. Identification of these challenges can help in designing more effective implementation strategies.

## CONCLUSIONS

Based on the research results, it shows that implementing a cost budget, as carried out by LKP Polindo Internasional, is one of the methods used to allocate company costs effectively and efficiently and has been implemented well. By using a cost budget, companies can have a more precise picture of the costs associated with various activities within the company. Where the budget functions as a reference for carrying out activities that will be carried out in the future.

Evaluation of cost performance at LKP Polindo Internasional does not only focus on financial aspects, but also involves analyzing individual behavior using certain cost performance indicators. A positive relationship was found between the implementation of Behavioral Accounting and cost control effectiveness. This method helps identify behavioral factors that influence costs, enables faster corrective action to be taken, and creates an environment that supports management in managing costs effectively.

LKP Polindo international has implemented several measures to control costs by making budgets according to activities, implementing paperless, utilizing technology and digital registration, wider use of e-learning for both teaching and learning activities and mentoring employees and instructors. Apart from that, LKP Polindo also implements regular internal audits for monitoring and controlling cost control.

Overall, this research confirms that the integration of Behavioral Accounting and activity cost systems can improve cost control in educational services companies, provide accurate information, and support better decision making.

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