This research is case study that carried out in PT. Kutai Timber Indonesia (KTI) by title "Application of Responsibility Accounting as Basis of Financial Performance Voting of Marketing Manager to PT. Kutai Timber Indonesia in Probolinggo.

The goal of this research is to know application of responsibility accounting to PT, Kutai Timber Indonesia as basis of financial performance valuing of marketing division along with to know effectiveness and efficiency of financial performance of marketing manager to PT. Kutai Timber Indonesia present.

The analysis result show that PT. Kutai Timber Indonesia have met rules and regulation of application of responsibility accounting. It may be seen from organization structure that show there are sharing responsibility, duty and authority clearly. Which help, marketing activity in firm effectiveness and efficiency. Process of budget composing have run well but there are some weakness where firm have not carried out calculation cost detail per marketing region thus it is difficult to know effectiveness and efficiency of manager. Cost classification and bill code did not been shown concerning controlled or not cost which happen thus it is difficult to known who someone responsiveness about the cost. The evaluation of financial performance of marketing manager have be carried out from 2004 up to 2005 to each marketing region. The budget statement and realization of sale just show quantity.

Base on the analysis result, there are something which have to necessary be corrected, about: to compose budget of marketing cost, it will be better to do calculation to each marketing region in order to it may be known which region have been effective and which region have been yet effective. Composing of sale budget will be better if it is calculated to every product to know which product that be liked by consumer. To compose budget statement and realization, it will be better if it is along with complete explanation about why emerge different profit our lost thus if happen corrupt directly will be known the causes. Beside that, to do performance valuing it will be better if firm consider other factors which have relevance with the marketing duty. To next researcher is hoped to do study to measure performance of responsibility center manager.
Abstract

This case study research is carried out in PT. Kutai Timber Indonesia (KTI) by the title "Application of Responsibility Accounting as Basis of Financial Performance of Marketing Manager Voting to PT. Kutai Timber Indonesia in Probolinggo. The goal of this research is to know the application of responsibility accounting to PT, Kutai Timber Indonesia as the basis of valuing financial performance of division along with marketing is to know effectiveness and efficiency of financial performance of marketing managers to PT. Kutai Timber Indonesia present.

The analysis result shows that PT. Kutai Timber Indonesia have met the rules and regulations of the application of responsibility accounting. It may be seen from organization structure that shows there are sharing responsibility, duty and authority clearly. Which help, marketing activity in firm effectiveness and efficiency. Process of composing budgets have run well but there are some weakness. Nowhere firm have not carried out detailed cost calculation per marketing region thus it is difficult to know effectiveness and efficiency of managers. Cost classification and the bill did not code shown concerning been controlled or not happen thus cost the which it is difficult to someone who responsiveness known about the cost. The evaluation of financial performance of marketing managers have been carried out from 2004 up to 2005 to each marketing region. The budget statement and realization of sale just show quantity.

Base on the analysis result, there are something which have to be corrected necessary, about: to compose a budget of marketing costs, it will of be better to do calculation to each marketing regions in order to it may be known region of the which have been effective and the which region have yet been effective. Composing of sale budget will from be better if it is calculated to every product to know the which product that be liked by the consumer. To compose the budget statement and realization, it will of be better if it is along with complete explanation about why our lost profits emerge thus different happen if directly corrupt the will of several known causes. Beside that, to do performance, valuing it be better if firm will of other factors consider the which have relevance with the marketing duty. To next researcher is hoped to do the study to measure the performance of responsibility center managers.