
MITIGASI BIAS DAYA TARIK BAWAHAN: EFEK AKUNTABILITAS DAN FORMAT BSC TERHADAP ALOKASI BONUS

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daya tarik subordinat, balanced scorecard, akuntabilitas proses, affect consistency bias, divide and conquer heuristic

Abstrak

Penelitian ini bertujuan untuk menguji apakah kondisi akuntabilitas proses dan format penyajian ukuran-ukuran kinerja dapat memitigasi bias daya tarik subordinat terkhusus pada alokasi bonus. Hipotesis riset diuji secara empiris menggunakan metode eksperimen berdesain faktorial $2 \times 2 \times 2$ dengan dua level daya tarik subordinat (Taylor Graham atau Chris Peter), dua level format ukuran kinerja (BSC atau random), dan dua level kondisi akuntabilitas proses (ada akuntabilitas atau tak ada akuntabilitas). Subjek eksperimen dalam penelitian ini adalah para mahasiswa tingkat sarjana yang telah menempuh mata kuliah akuntansi manajemen dan sistem pengendalian manajemen. Hasil penelitian menunjukkan bahwa daya tarik subordinat berpengaruh negatif pada objektivitas alokasi bonus. Hasil penelitian juga menemukan bahwasanya ukuran-ukuran kinerja multidimensional yang dikategorikan kedalam empat perspektif BSC dapat memitigasi terjadinya bias daya tarik subordinat. Perihal kondisi pertanggungjawaban, belum ditemukan bukti bahwa pengaruh daya tarik subordinat pada objektivitas alokasi bonus akan menurun ketika evaluator diwajibkan untuk menjelaskan dan memberikan alasan atas keputusannya.

Keywords:
subordinate allure, balanced scorecard, accountability process, consistency affect bias, divide and conquer heuristic

Abstract

The objective of this study was to test whether the condition of accountability process and the performance measures of presentation format can mitigate subordinate allure bias especially in bonus allocation. Some empirical studies have shown that subordinate personal attributes affect performance evaluation and bonus allocation. (Cardy and Dobbins, 1986). This phenomenon is caused by the tendency of evaluators to process information that is only consistent to its affective. Whereas, it impacts on the quality of the measurements (Kennedy, 1995). The research hypothesis is empirically tested using a factorial experimental design $2 \times 2 \times 2$ with two levels of subordinate allure (Chris Peter or Taylor Graham), two levels of performance measurement format (BSC or random), and two levels of accountability process (accountability or no accountability). The subject of the experiment in this study is undergraduate students who have taken an accounting management and management control system courses. The results showed that subordinate allure negatively affects to the objectivity of bonus allocation. The result of the research also found that multidimensional performance measures categorized into four perspectives of BSC can mitigate subordinate allure bias. Meanwhile, the accountability conditions have not been found the evidence that the effect of subordinate allure on the objectivity of the bonus allocation will be decreasing when evaluator are required to explain and give reasons for their decisions.