

## Intisari

Penelitian ini bertujuan untuk menganalisis penerapan *customer relationship management* (CRM), merancang penerapan akuntansi pelanggan, dan menganalisis pemetaan pelanggan yang ada di PT Pusri Palembang, salah satu anak perusahaan Badan Usaha Milik Negara (BUMN) di industri pupuk. Analisis dilakukan berdasarkan teknik akuntansi pelanggan menggunakan *customer profitability analysis* (CPA) dan *customer lifetime value* (CLV). Selain itu, penelitian juga mengidentifikasi segmen pelanggan yang memberikan keuntungan paling tinggi bagi perusahaan. Data primer yang dianalisis dari penelitian ini berasal dari hasil wawancara dan data sekunder berasal dari proses dokumentasi. Wawancara dilakukan kepada 6 personel dari unit penjualan, pemasaran, dan akuntansi. Hasil penelitian menunjukkan bahwa perusahaan telah menerapkan CRM sebelum melakukan transformasi bisnis. Namun, efektivitas program CRM tersebut paling banyak terlihat dalam penjualan retail *customer centric model* (CCM) dan retail *agrosolution*. Pelanggan korporasi memiliki profitabilitas yang tinggi dibandingkan dengan pelanggan retail meskipun jumlah pelanggan retail lebih banyak dibandingkan dengan pelanggan korporasi. Berdasarkan hasil perhitungan CPA dan CLV diperoleh rata-rata pelanggan yang dikategorikan sebagai *high value customer*, yaitu 19,05% pelanggan korporasi, 6,6% pelanggan retail CCM, dan 29,63% pelanggan retail *agrosolution*. Porsi pelanggan *high value* masih sangat kecil dibandingkan dengan total pelanggan yang dimiliki perusahaan. Dengan demikian, perusahaan memiliki dependensi terhadap sekelompok kecil pelanggan *high value* tersebut. Apabila pelanggan tersebut pergi, maka akan cukup berdampak negatif pada profitabilitas perusahaan.

**Kata kunci:** CRM, akuntansi pelanggan, CPA, CLV

### ***Abstract***

*This study aims to analyze the application of customer relationship management (CRM), to design the application of customer accounting, and to analyze the mapping of existing customers at PT Pusri Palembang, a subsidiary of a State-Owned Company (BUMN) in the fertilizer industry. The analysis was carried out based on customer accounting techniques using customer profitability analysis (CPA) and customer lifetime value (CLV). In addition, the research also identifies the customer segments that provide the highest profit for the company. The primary data were analyzed in this study came from interviews and secondary data came from the documentation process. Interviews were conducted with 6 personnel from sales, marketing, and accounting units. The results showed that the company had implemented CRM prior to the business transformation. However, the effectiveness of the CRM program is most visible in retail sales of customer centric model (CCM) and agrosolution. Corporate customers have high profitability compared to retail customers even though the number of retail customers is more than corporate customers. Based on the results of the calculation of CPA and CLV, the average customers categorized as high value customers are 19.05% corporate customers, 6.6% CCM retail customers, and 29.63% agrosolution retail customers. The portion of high value customers is still very small compared to the total customers owned by the company. Thus the company has a dependency on a small group of high value customers. If the customer leaves, it will have quite a negative impact on the company's profitability.*

**Keywords:** CRM, customer accounting, CPA, CLV