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PENGEMBANGAN DASHBOARD INTEGRASI EARNED VALUE MANAGEMENT DAN EBITDA UNTUK MENGESTIMASI DAN MEMONITOR PROFITABILITAS PERUSAHAAN BERBASIS PROYEK
WIJAYA KUMALAJATI WISNUWARDHANA, Prof. Ir. Budi Hartono, S.T., MPM, Ph.D., IPU., ASEAN Eng.
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Abstrak

Penelitian ini bertujuan mengembangkan model integrasi *Earned Value Management* (EVM) dan *Earnings Before Interest, Taxes, Depreciation, and Amortization* (EBITDA), serta merancang *dashboard* berbasis Microsoft Excel untuk mengestimasi dan memonitor profitabilitas proyek. Penelitian ini dilakukan pada PT Langkah Kita Luas untuk mengukur kinerja proyek yang berfokus pada jadwal dan biaya dengan pengukuran profitabilitas operasional, sehingga manajemen memiliki keterbatasan dalam memperoleh gambaran dini mengenai keterkaitan antara progres proyek dan pencapaian laba. Penelitian menggunakan pendekatan kuantitatif deskriptif dalam kerangka analisis kasus dengan memanfaatkan data sekunder historis perusahaan tahun 2025 yang berasal dari dokumen *Project Timeline*, Rencana Anggaran Biaya, dan perhitungan HPP operasional, dengan unit analisis empat proyek nyata yang dipilih secara *purposive sampling*. Data diolah untuk membentuk indikator EVM, estimasi EBITDA proyek, serta Profit Performance Index (PPI), kemudian divisualisasikan melalui *dashboard* integratif. Hasil penelitian menunjukkan bahwa model EVM tradisional efektif membaca ketercapaian jadwal dan efisiensi biaya, tetapi masih memiliki keterbatasan dalam menunjukkan kondisi profitabilitas proyek secara langsung. Integrasi EVM-EBITDA memberikan pembacaan yang lebih komprehensif karena dapat menampilkan lintasan profitabilitas proyek melalui *Plan* EBITDA, *Actual* EBITDA, dan PPI. Kontribusi penelitian ini terletak pada pengembangan alat *monitoring* yang lebih operasional, aplikatif, dan mampu mendukung fungsi *early warning system* bagi perusahaan berbasis proyek dalam mendukung pengambilan keputusan tanpa memerlukan sistem teknologi informasi yang kompleks.

Kata kunci: *Earned Value Management*, EBITDA, Profitabilitas Proyek, *dashboard* Microsoft Excel, *Profit Performance Index*.

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Abstract

This study aims to develop an integrated model of Earned Value Management (EVM) and Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA), as well as to design a Microsoft Excel-based dashboard for estimating and monitoring project profitability. The study was conducted at PT Langkah Kita Luas, where project performance measurement has primarily focused on schedule and cost, while operational profitability measurement has remained separate, thereby limiting management's ability to obtain an early understanding of the relationship between project progress and profit achievement. This research employed a descriptive quantitative approach within a case analysis framework, utilizing the company's 2025 historical secondary data derived from Project Timeline documents, Budget Plan documents, and operational cost of goods sold calculations, with four actual projects selected through purposive sampling as the units of analysis. The data were processed to generate EVM indicators, project EBITDA estimates, and the Profit Performance Index (PPI), which were then visualized through an integrated dashboard. The findings indicate that the traditional EVM model is effective in assessing schedule achievement and cost efficiency, but it still has limitations in directly reflecting project profitability. The EVM-EBITDA integration provides a more comprehensive assessment by presenting the project profitability trajectory through Plan EBITDA, Actual EBITDA, and PPI. The contribution of this study lies in the development of a monitoring tool that is more operational and practical, and that supports the function of an early warning system for project-based companies in decision-making, without requiring a complex information technology system.

Keywords: Earned Value Management, EBITDA, Project Profitability, Microsoft Excel dashboard, Profit Performance Index.