

INTISARI

Analisis Sistem Pengendalian Manajemen di PT Anabatic Teknologi dilakukan karena karakteristik yang dimiliki oleh Anabatic sebagai perusahaan jasa dibidang teknologi informasi masih belum banyak dianalisis dan karena merupakan momen yang tepat dimana Anabatic sedang mencari bentuk yang sesuai dengan kondisi internal dan kondisi bisnis diluar. Analisis sistem pengendalian manajemen dibagi menjadi dua yaitu struktur pengendalian manajemen dimana mencakup struktur organisasi, pusat pertanggungjawaban dan harga transfer. Yang kedua yaitu proses pengendalian manajemen dimana mencakup perencanaan strategis, penyusunan anggaran, penilaian kinerja dan kompensasi.

Analisis dimulai dengan melakukan studi pendahuluan dan studi literatur. Data yang digunakan meliputi data primer yang didapat melalui wawancara dengan pimpinan perusahaan dan data sekunder. Analisis dilakukan dengan membandingkan antara hasil studi pendahuluan dengan teori sehingga dapat memberikan pandangan yang komprehensif mengenai sistem pengendalian manajemen.

Hasil analisis menunjukkan bahwa sebagian sistem pengendalian manajemen sudah sesuai dan berjalan dengan baik. Tetapi ada beberapa hal yang perlu perbaikan dan penyesuaian. Pusat pertanggungjawaban di bagian Finance, Accounting dan Business Support (FABS) sebaiknya dijadikan sebagai pusat biaya. Hal ini dikarenakan FABS tidak memiliki kontrol terhadap pendapatannya. Selain itu perlu adanya perbaikan pada pengukuran kinerja di level *general manager* dimana belum semua bagian diukur dengan menggunakan pengukuran nonkeuangan, padahal pengukuran tersebut penting. Pengukuran kinerja dan pembagian kompensasi di level manajer dan karyawan dilakukan berdasarkan kinerja di proyek, hal ini masih banyak memiliki kelemahan dan tidak dapat menunjukkan kinerja yang sebenarnya. Oleh karena itu, diperlukan pengukuran yang lebih sesuai dengan memanfaatkan *balanced scorecard* sebagai dasar pengukuran.

Kata kunci: sistem pengendalian manajemen, perusahaan jasa, pusat pertanggungjawaban, harga transfer, pengukuran kinerja, kompensasi.

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ABSTRACT

The Analysis of Management Control System at PT Anabatic Teknologi research work carried out because the Anabatic's characteristics which conducts at the information technology area is still needed to investigate. It also appears to have a good opportunity instead of to analyze. However Anabatic is trying to find an appropriate form and deal with internal and external environment.

The Analysis of Management Control System divides into two parts that includes management control structure. The first part is organization structure, responsibility center and transfer price. The second part is management control process which involves strategic planning, budget preparation, performance measurement and management compensation.

The analysis starts with study of Anabatic's management control and review of related literature. There are two kinds of data in this research namely: Primary data dan Secondary data. Primary data are all data taken by interview to the top management while the secondary data are all data what is written directly without changing anything. In doing the analysis, the writer analyzed the data by comparing the previous study related to the theory in order to give a comprehensive point of view dealing with management control system.

Based on data analysis, the writer's finding is that some parts at the Analysis of Management Control go well. But in another side, there are some parts that needs to be improved referring to the Analysis of Management Control. The responsibility center at the area of Finance, Accounting and Business Support (FABS) should be used as the cost center. This happens because FABS does not have a control management to the income. In other case, it is very important to make improvement for performance measurement at level of general manager. This performance measurement has not been yet taken all the parts by using non finance measurement. Basically, performance measurement and sharing incentive at the level of manager and staff is done based on performance at project. It has some weaknesses and it does not come up with the fact reality of performance. Therefore it is very useful dealing with balance scorecard as basic measurement.

Key words : Key words: management control system, service organization, responsibility center, transfer price, performance measurement, compensation.