

INTISARI

Penelitian ini bertujuan untuk mengetahui dampak penerapan sistem Enterprise Resource Planning (ERP) terhadap peningkatan kinerja keuangan perusahaan. Kinerja keuangan perusahaan diukur berdasarkan rasio-rasio keuangan perusahaan, yaitu rasio *labor productivity* (LP), *Return on Assets* (ROA), *Net Profit Margin* (NPM), *Account Receivable Turnover* (ART), dan *inventory turnover* (IT). Sampel yang digunakan adalah perusahaan yang telah mengimplementasikan sistem ERP dalam rentang tahun 2002-2013. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Berdasarkan kriteria yang telah ditentukan, terkumpul 34 perusahaan yang dapat diteliti. Metode analisis data menggunakan pengujian statistik non parametrik *Wilcoxon Signed Rank Test*.

Penelitian ini membandingkan rasio keuangan perusahaan 3 tahun sebelum dan 3 tahun sesudah implementasi sistem ERP. Hasil penelitian menunjukkan bahwa terjadi peningkatan produktivitas serta perbaikan manajemen piutang dan persediaan setelah perusahaan mengimplementasikan sistem ERP. Penelitian juga menunjukkan bahwa tidak terjadi peningkatan profitabilitas setelah perusahaan mengimplementasikan sistem ERP.

Kata kunci: *Enterprise Resource Planning* (ERP), kinerja keuangan perusahaan, sistem informasi akuntansi, *labor productivity* (LP), *Return on Assets* (ROA), *Net Profit Margin* (NPM), *Account Receivable Turnover* (ART), dan *inventory turnover* (IT)

ABSTRACTS

This study aims to determine the impact of the implementation of Enterprise Resource Planning (ERP) system to financial performance improvement of the company. The company's financial performance is measured by the ratio of labor productivity (LP), Return on Assets (ROA), Net Profit Margin (NPM), Account Receivable Turnover (ART), and Inventory Turnover (IT). Sample used in this study was company that has implemented ERP system in the period of 2002-2013. Sampling was done by purposive sampling method. Based on predetermined criteria, 34 companies were being collected. Method used for data analysis was non-parametric statistical test Wilcoxon Signed Rank Test.

This study compares the company's financial ratios 3 years before and 3 years after the implementation of the ERP system. The results showed that there was an increase in productivity, improved receivables and inventory management after the company implemented the ERP system. Research also showed that there was no increase in profitability after the company implemented the ERP system.

Keywords: Enterprise Resource Planning (ERP), corporate financial performance, accounting information system, labor productivity (LP), Return on Assets (ROA), Net Profit Margin (NPM), Account Receivable Turnover (ART), and inventory turnover)