ABSTRAK

Sri Wanda Amir. Analisis Sistem Informasi Akuntansi Manajemen dan Sistem Pengkuran Kinerja Perusahaan (Studi Kasus Pada PT PLN (Persero) UP3 Makassar Selatan). Dibimbing oleh Idil Rakhmat Susanto dan Safri Haliding. Program Studi Akuntansi Universitas Muhammadiyah Makassar.

Penelitian ini bertujuan untuk menganalisis efektivitas implementasi Sistem Informasi Akuntansi Manajemen (SIAM) serta sistem pengukuran kinerja perusahaan berdasarkan pendekatan Balanced Scorecard (BSC) pada PT PLN (Persero) UP3 Makassar Selatan. SIAM berperan penting dalam menyediakan informasi keuangan dan non-keuangan yang relevan untuk mendukung pengambilan keputusan manajerial. Efektivitas implementasi SIAM dievaluasi melalui empat indikator utama, yaitu ruang lingkup, ketepatan waktu, integrasi, dan agregasi informasi. Sementara itu, pengukuran kinerja perusahaan dianalisis melalui empat perspektif BSC, yaitu keuangan, pelanggan, proses bisnis internal, serta pembelajaran dan pertumbuhan. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan metode pengumpulan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa implementasi SIAM di PT PLN UP3 Makassar Selatan telah berjalan cukup efektif, terutama dalam hal ketepatan waktu dan dukungan terhadap pengambilan keputusan. Namun, masih terdapat kekurangan dalam aspek integrasi antar unit kerja dan fleksibilitas agregasi data. Di sisi lain, pengukuran kinerja berdasarkan Balanced Scorecard menunjukkan pencapaian yang positif dalam perspektif keuangan dan proses internal, namun masih perlu penguatan pada perspektif pelanggan serta pembelajaran dan pertumbuhan. Dengan demikian, dapat disimpulkan bahwa meskipun SIAM dan sistem pengukuran kinerja telah memberikan kontribusi signifikan terhadap efisiensi dan efektivitas manajemen, namun perusahaan masih perlu melakukan perbaikan pada integrasi sistem, peningkatan pelayanan pelanggan, dan penguatan budaya kerja berbasis kinerja secara menyeluruh.

Kata Kunci: Sistem Informasi Akuntansi Manajemen, Balanced Scorecard, Kinerja Perusahaan, PT PLN, Efektivitas

ABSTRACT

Sri Wanda Amir. Analysis of Management Accounting Information Systems and Corporate Performance Measurement Systems (Case Study at PT PLN (Persero) UP3 Makassar Selatan). Supervised by Idil Rakhmat Susanto and Safri Haliding. Accounting Study Program of Muhammadiyah University Makassar

This study aims to analyze the effectiveness of the implementation of the Management Accounting Information System (MAIS) and the corporate performance measurement system based on the Balanced Scorecard (BSC) approach at PT PLN (Persero) UP3 Makassar Selatan. The MAIS plays a crucial role in providing relevant financial and non-financial information to support managerial decision-making. The effectiveness of MAIS implementation is evaluated through four main indicators: scope, timeliness, integration, and aggregation of information. Meanwhile, corporate performance measurement is analyzed through the four BSC perspectives: financial, customer, internal business processes, and learning and growth. This research adopted a descriptive qualitative approach using data collection methods such as interviews, observation, and documentation. The results show that the implementation of MAIS at PT PLN UP3 Makassar Selatan has been fairly effective, particularly in terms of timeliness and support for decision-making. However, there are still shortcomings in the aspects of system integration across work units and the flexibility of data aggregation. On the other hand, performance measurement based on the Balanced Scorecard demonstrates positive achievements in the financial and internal process perspectives, but further improvement is needed in the customer and learning and growth perspectives.In conclusion, although the MAIS and performance measurement system have significantly contributed to management efficiency and effectiveness, the company still needs to improve system integration, enhance customer service, and strengthen a performance-based work culture holistically.

Keywords: *Management Accounting Information System, Balanced Scorecard, Corporate Performance, PT PLN, Effectiveness*