ABSTRAK

PUTRI HARDIYANTI. 2025. Pengaruh Sistem Akuntansi Manajemen Dan Perencanaan Bisnis Terhadap Pengambilan Keputusan Bisnis. Skripsi. Jurusan Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Ansyarif Khalid dan Ismail Badollahi

Penelitian ini bertujuan mengkaji UMKM di Kota Makassar, terutama sektor makanan dan minuman, melalui penurunan omzet, keterbatasan modal, kesulitan bahan baku, dan pengurangan tenaga kerja, meski sebagian beradaptasi dengan digitalisasi. Data 2020–2024 menunjukkan jumlah UMKM yang berfluktuasi namun cenderung pulih berkat dukungan kebijakan pemerintah, pelatihan, dan akses modal. Sistem Akuntansi Manajemen (SAM) penting untuk menyediakan informasi keuangan dan non-keuangan dalam perencanaan, pengendalian, dan evaluasi usaha, sementara perencanaan bisnis membantuPenelitian ini menggunakan pendekatan kuantitatif dengan data primer dari kuesioner pada 99 pelaku UMKM di Makassar, ditentukan melalui rumus Slovin. Variabel yang diteliti meliputi Sistem Akuntansi Manajemen (X1), Perencanaan Bisnis (X2), dan Pengambilan Keputusan (Y). Analisis data meliputi statistik deskriptif, uji validitas, reliabilitas, regresi linier, uji t, dan koefisien determinasi. Penelitian menunjukkan Sistem Akuntansi Manajemen dan Perencanaan Bisnis berpengaruh positif signifikan terhadap keputusan pengambilan UMKM makanan dan minuman di Makassar. SAM membantu menyusun informasi strategi untuk perencanaan, pengendalian, dan evaluasi, sedangkan perencanaan bisnis mengarahkan strategi dan langkah operasional adaptif. Keduanya meningkatkan kualitas keputusan sesuai konteks, mendukung daya saing, dan keinginan usaha pascapandemi. Penelitian pada UMKM Makassar menunjukkan Sistem Akuntansi Manajemen dan Perencanaan Bisnis berpengaruh positif signifikan terhadap kualitas keputusan. SAM membantu mengelola informasi strategi, sedangkan perencanaan bisnis mengarahkan strategi adaptif. Disarankan penelitian lanjutan menambahkan variabel eksternal, karakteristik pelaku, dan teknologi agar analisis pengambilan keputusan lebih komprehensif dan mendukung keinginan usaha.

Kata Kunci: Sistem akuntansi manjemen, Perencanaan Bisnis, Pengambilan Keputusan

ABSTRACT

PUTRI HARDIYANTI. 2025. The Influence of Management Accounting Systems and Business Planning on Business Decision Making. Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Ansyarif Khalid and Ismail Badollahi

This study aims to examine MSMEs in Makassar City, especially the food and beverage sector, through declining turnover, limited capital, raw material difficulties, and workforce reductions, although some have adapted to digitalization. Data from 2020–2024 shows that the number of MSMEs fluctuates but tends to recover thanks to government policy support, training, and access to capital. Management Accounting Systems (MAS) are important for providing financial and non-financial information in business planning, control, and evaluation, while business planning helps This study uses a quantitative approach with primary data from questionnaires on 99 MSME actors in Makassar, determined using the Slovin formula. The variables studied include Management Accounting Systems (X1), Business Planning (X2), and Decision Making (Y). Data analysis includes descriptive statistics, validity tests, reliability tests, linear regression, t-tests, and coefficients of determination. The study shows that Management Accounting Systems and Business Planning have a significant positive effect on decision-making by food and beverage MSMEs in Makassar. MAS helps compile strategic information for planning, control, and evaluation, while business planning directs adaptive strategies and operational steps. Both improve the quality of contextualized decisions, support competitiveness, and enhance business aspirations post-pandemic. Research on Makassar MSMEs shows that Management Accounting Systems and Business Planning significantly impact decision quality. MAS helps manage strategic information, while business planning guides adaptive strategies. Further research is recommended to include external variables, actor characteristics, and technology to make decision-making analysis more comprehensive and support business aspirations.

Keywords : *Management Accounting Systems, Business Planning, Decision Making*