

ABSTRAK

TASLIM, Tahun 2018. *Analisis Sistem Pengendalian Biaya Operasional Pada PT PLN (Persero) Wilayah Sulsel, Sulbar Dan Sultra*. Skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Pembimbing I Bapak Amir dan Pembimbing II Ibu Muchriana Muchram. Penelitian ini bertujuan untuk mengetahui Sistem Pengendalian Biaya Operasional Pada PT PLN (Persero) Wilayah Sulsel, Sultra, Dan Sulbar.

Jenis penelitian yang digunakan adalah Penelitian Kualitatif. Data yang diolah adalah data Laporan Realisasi PT PLN (Persero) Wilayah Sulsel, Sultra, Dan Sulbar periode 21016 dan 2017, dan Laporan Realisasi Laba Rugi PT PLN (Persero) Wilayah Sulsel, Sultra, dan Sulbar periode 21016 dan 2017. Teknik pengumpulan data yang digunakan adalah wawancara, Observasi dan dokumentasi. Teknik analisis data adalah Deskriptif analisis dengan mendeskripsikan sistem pengendalian biaya operasional PT PLN (Persero) Wilayah Sulsel, Sultra, Dan Sulbar.

Hasil pembahasan terkait dengan sistem pengendalian biaya operasional menunjukkan bahwa sistem pengendalian biaya operasional pada PT. PLN (Persero) Wilayah Sulsel, Sulbar Dan Sultra secara keseluruhan telah dilaksanakan secara efektif. Sistem pengendalian biaya operasional yang dilakukan menggunakan pengendalian COSO yaitu lingkungan pengendalian, perkiraan resiko, aktivitas pengendalian, informasi dan komunikasi, dan yang terakhir pengawasan dan pemantauan.

Kata Kunci: *Pengendalian, Biaya Operasional*

ABSTRACT

TASLIM, Year 2018. *Analysis of Identification System for Operational Costs at PT PLN (Persero) in South Sulawesi, West Sulawesi and Southeast Sulawesi*. Thesis Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by Supervisor I Amir and Supervisor II Muchriana Muchram. This study aims to find out the Operational Cost Control System at PT PLN (Persero) in South Sulawesi, West Sulawesi, and Southeast Sulawesi.

The type of research used is qualitative research. Processed data are data from the Realization of PT PLN (Persero) in South Sulawesi, Southeast Sulawesi, and West Sulawesi in the period of 21016 and 2017, and Reports on Realization of Profit and Loss of PT PLN (Persero) in South Sulawesi, Southeast Sulawesi, and West Sulawesi period 21016 and 2017. Data collection techniques used are interviews, observation and documentation. Data analysis techniques are descriptive analysis by describing the operational cost control system of PT PLN (Persero) in the South Sulawesi, Southeast Sulawesi and West Sulawesi regions.

The results of the discussion related to the operational cost control system show that the operational cost control system at PT. PLN (Persero) in South Sulawesi, West Sulawesi and Southeast Sulawesi as a whole has been implemented effectively. The operational cost control system that is implemented using COSO control is the control environment, risk estimation, control activities, information and communication, and finally supervision and monitoring. The results of the discussion related to the operational cost control system show that the operational cost control system at PT. PLN (Persero) in South Sulawesi, West Sulawesi and Southeast Sulawesi as a whole has been implemented effectively. The operational cost control system that is implemented using COSO control is the control environment, risk estimation, control activities, information and communication, and the last is monitoring and monitoring.

Keywords: *Control, Operational Costs*