

ABSTRAK

ANALISIS KEMUNGKINAN PENERAPAN KONSEP *BEYOND BUDGETING*
DALAM EVALUASI KINERJA MANAJEMEN

Studi Kasus PT. Anugraha Wening Caranadwaya

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2011

Penelitian ini bertujuan untuk mengetahui apakah konsep *beyond budgeting* dapat diterapkan dalam evaluasi kinerja manajemen perusahaan. Jenis penelitian yang digunakan adalah studi kasus pada PT. Anugraha Wening Caranadwaya. Teknik pengumpulan data yang digunakan adalah dokumentasi, wawancara, dan kuesioner. Jenis data yang digunakan data primer. Teknik analisis yang digunakan adalah teknik deskriptif komparatif dan analisis kuesioner.

Berdasarkan hasil analisis tabel perbandingan yang telah dilakukan peneliti, diketahui bahwa 54,5% telah sesuai dengan konsep *beyond budgeting*, dan 45.5% evaluasi kinerja manajemen PT. Anugraha Wening Caranadwaya tidak sesuai dengan konsep *beyond budgeting*. Karena tingkat kesesuaian tidak mencapai 80%, dapat diambil kesimpulan atas tabel perbandingan bahwa konsep *beyond budgeting* belum diterapkan dalam konsep evaluasi kinerja manajemen PT Anugraha Wening Caranadwaya. Analisis deskriptif komparatif atas tabel perbandingan memperlihatkan masih terdapatnya kriteria-kriteria ketidaksesuaian antara konsep *beyond budgeting* dengan evaluasi kinerja manajemen PT Anugraha Wening Caranadwaya yang meliputi evaluasi target, penghargaan, rencana, sumber daya, dan pengendalian.

Hasil analisis kuesioner diketahui bahwa rata-rata jawaban setiap pertanyaan yang ada sebesar 5 dari skala 1-7. Hal ini menunjukkan sumber daya manusia yaitu para manajer telah siap untuk menerapkan konsep *beyond budgeting* dalam evaluasi kinerja manajemen PT. Anugraha Wening Caranadwaya, sehingga dapat ditarik kesimpulan bahwa konsep *beyond budgeting* dapat diterapkan dalam evaluasi kinerja manajemen PT Anugraha Wening Caranadwaya.

ABSTRACT

AN ANALYSIS OF THE POSSIBILITY OF APPLYING BEYOND BUDGETING
CONCEPT IN MANAGEMENT PERFORMANCE EVALUATION.

(Case study at PT. Anugraha Wening Caranadwaya, Jakarta)

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The aim of the research was to find out if the beyond budgeting concept could be applied in the evaluation of corporate's management performance. The type of research was case study at PT. Anugraha Wening Caranadwaya. The data collection technique were documentation, interview and questionnaire. This research used descriptive comparative and questionnaire analysis technique as analysis..

Based on results of the comparison table analysis done by the researcher, it was known that 54,5% of the management performance was already suitable with beyond budgeting concept and other 45,5% was not suitable with it. Because the level of suitability did not reach 80%, based on the comparison table it could be concluded that beyond budgeting concept was not applied yet in the evaluation of the PT. Anugraha Wening Caranadwaya's management performance concept. The comparative descriptive analysis from the comparison table showed that there were many unsuitable criteria between beyond budgeting concept and the evaluation of PT. Anugraha Wening Caranadwaya's management performance, consisting of evaluation of target, appreciation, plan, resources, and control.

From the result of questionnaire analysis, it was known that the average answer of each question was 5 from the scale of 1-7. It indicated that human resources managers were ready to apply the beyond budgeting concept in the evaluation of the PT. Anugraha Wening Caranadwaya's management performance, so it could be concluded beyond budgeting concept could be applied in the evaluation of the PT. Anugraha Wening Caranadwaya's management performance.