

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengendalian anggaran berbasis Sistem Informasi Terpadu (SIT) Ellipse dalam eksekusi Rencana Kerja Anggaran Perusahaan dan Non Rencana Kerja Anggaran Perusahaan pada PT Pembangkitan Jawa Bali Services (PT PJBS). Jenis penelitian ini adalah penelitian kualitatif. Teknik pengumpulan data dilakukan dengan cara wawancara, observasi dan dokumentasi. Hasil penelitian menunjukkan bahwa: (a) Pengendalian anggaran telah berjalan sesuai dengan prosedur tujuan penganggaran, (b) Pengelolaan dalam implementasi pengendalian anggaran sudah dilakukan secara *update*, (c) Penerapan sistem pengendalian anggaran telah dapat terlaksana pada setiap bidang pekerjaan sesuai dengan perannya masing-masing. Hal ini ditunjukkan dengan adanya tolak ukur terhadap mutu kerja karyawan yang menghasilkan informasi pengendalian terhadap jenis produk, sesuai dengan prosedur yang sudah ditetapkan, akan tetapi minimnya strategi serta perhatian terhadap penetapan dan evaluasi dalam implementasi sistem pengendalian anggaran membuat informasi yang dihasilkan menjadi kurang efektif dan efisien, sehingga dalam penerapannya muncul beberapa kendala dan hambatan, diantaranya seperti kurang efektifnya struktur penomoran "*project ID*" terkait informasi data yang dibutuhkan serta minimnya *database* historikal rencana dan realisasi terhadap setiap jenis produk. Dengan diaktifkannya modul *preventif budget control*, proses monitoring dan evaluasi terhadap penetapan dan kinerja anggaran dapat membantu mewujudkan efisiensi biaya serta meminimalisir terjadinya *overbudget*.

Kata Kunci: Anggaran, Sistem Informasi Terpadu, Pengendalian Anggaran

ABSTRACT

This research aimed to find out the budget controlling based on Integrated Information System, Ellipse in the implementation of Company Budget Work Plan and Company's Non-Budget Work Plan at PT Pembangunan Jawa Bali Services (PT PJBS). While, the research was qualitative. Moreover, the instruments used interview, observation, and documentation. In addition, the research result budgeting objectives procedure (a) the budget controlling had run well in accordance with budgeting objectives procedure, (b) the implementation of management of budget controlling system had conducted with update, (c) The Implementation of budget controlling system had successfully conducted in very sectors related to its role. In other words, there was benchmark on the employees quality work which produced control information on each product which based on the criteria. However, since there was lack of strategy and awareness of determination and evaluation in the budget controlling system, the information given would become less effective and efficient. As consequence, there were several troubles and errors among others wichh the numbering "project ID" become less effective as it related to the data information. Besides, there was lack of plan historical database and realization on each product. In brief, with preventive budget control, yhe process of monitoring and evaluating on its determination and budget performance would facilitate the cost efficiency and minimize the over budget.

Keywords: Budget, Integrated Information System, Budget Controlling.

