

Analisis implemtasi outsourcing accounting process pada perusahaan multinasional studi kasus di PT Essence Indonesia = Analysis of implementation of outsourcing accounting process in multinational company: case study: in PT Essence Indonesia

Kurnia Irwansyah Rais, author

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Abstrak

Di era ekonomi digital, teknologi informasi melengkapi perusahaan dengan perangkat strategi yang mampu merestrukturisasi business process. Kemajuan teknologi informasi mempengaruhi keputusan pimpinan perusahaan melakukan internasional strategi untuk mendapatkan penghematan biaya dan memperbaiki kualitas pelayanan. Offshore outsourcing berperan dalam strategi bisnis dan kebijakan perusahaan. Penelitian dilakukan pada kasus PT Essence Indonesia yang mengimplementasikan business process outsourcing untuk accounting process. Penelitian menggunakan dua pendekatan. Pendekatan yang pertama menguji secara finansial yang menggunakan metodologi investasi untuk decision making: NPV, IRR dan Payback Period untuk membuktikan terjadinya penghematan biaya dan yang kedua menguji secara non finansial yang menggunakan survei kepuasan pelanggan melalui kuesioner dan observasi lapangan secara langsung untuk membuktikan terjadinya peningkatan kualitas pelayanan. Hasil dari pengujian secara finansial dan non finansial membuktikan bahwa tidak terjadi penghematan biaya dan tidak ada peningkatan kualitas pelayanan di dalam kasus ini.

.....In today's economically digitaled era, information technology has been equipping companies with various strategic tools that can alter and restructure the conduct of its business processes. With the recent advances in infomation technology, the process of decision making for world?s corporate executives has too been heavily influenced. As a result, this change their policy on corporate intemational strategy; particularly that concerns with cost saving and improving quality of service. Offshore outsourcing plays an important role in both business strategy and corporate policy. This research studies the case of PT Essence Indonesia, in which had implement the business process of outsourcing in its accounting process. There are two reseach methods that were used in this case: The first was financial approach. This approach uses investment method for decision making (NPV, IRR and Payback Period) in order to prove cost saving. Whilst the second approach was through non financial spectacle which took into account customer satisfaction (via questionnaire survey) and direct observation to prove the improving quality of service. The results of the study through financial and non financial methods shows that, both cost saving and improving quality of services have not been achieved by the company.