

Anggaran sebagai aplikasi responsibility accounting pada PT. Tugu Reasuransi Indonesia : studi kasus pada perusahaan reasuransi = Budget as the application of responsibility accounting in PT. Tugu Reasuransi Indonesia : case study in reinsurance company / Andika Maulana Sya'ban

Andika Maulana Sya'ban, author

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Abstrak

[ABSTRAK

Konsep akuntansi pertanggung jawaban adalah suatu konsep yang dikenal dalam akuntansi manajemen. akuntansi pertanggung jawaban dijadikan sebagai dasar bagi PT. Tugu Reasuransi Indonesia untuk menyusun anggaran bagi kegiatan operasinya. Baik akuntansi pertanggung jawaban dengan proses penyusunan anggaran tersebut terjalin suatu hubungan yang saling berpengaruh. Anggaran membutuhkan penerapan akuntansi pertanggung jawaban yang efektif agar dapat berjalan dengan baik. Di lain hal, akuntansi pertanggung jawaban membutuhkan anggaran sebagai salah satu unsur pendukung bagi efektifitas pengaplikasiannya.

Penelitian yang dilakukan pada PT. Tugu Reasuransi Indonesia bertujuan untuk melihat pengaruh akuntansi pertanggung jawaban dalam anggaran perusahaan serta mengetahui kelayakan anggaran yang dibuat oleh Perusahaan sebagai standar untuk mengukur kinerja. Penelitian dilakukan penulis dengan melakukan pengamatan pada PT. Tugu Reasuransi Indonesia, yang merupakan salah satu perusahaan reasuransi sebagai suatu studi kasus. Penelitian dilakukan pada proses perencanaan hingga proses pelaksanaan anggaran.

Dari penelitian yang dilakukan, hasil yang didapat menunjukkan bahwa adanya keterkaitan antara keduanya. Proses penyusunan anggaran di PT. Tugu Reasuransi Indonesia dilakukan dengan seksama dan penuh pertimbangan, cukup sesuai dengan konsep akuntansi pertanggung jawaban. Meskipun penerapan akuntansi pertanggung jawaban tidak sepenuhnya diterapkan, dari sisi investasi, peranan direksi dan pusat pertanggung jawaban yang masih perlu dibenahi dan diperbaiki.

Kesimpulan dari penelitian ini, penerapan konsep akuntansi pertanggung jawaban di PT. Tugu Reasuransi Indonesia telah berjalan cukup efektif. Struktur organisasi dan kebijakan-kebijakan perusahaan yang mendukung pelaksanaan akuntansi pertanggung jawaban perlu untuk dievaluasi untuk mengantisipasi kemungkinan timbulnya penyimpangan antara teori dengan praktek yang terjadi. Akuntansi pertanggung jawaban;

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ABSTRACT

The concept of responsibility accounting is a concept known in management accounting. Responsibility accounting serves as the basis for the PT. Tugu Reasuransi Indonesia to prepare a budget for its operations. Both responsibility accounting and budgeting process is established a relationship of mutual influence. The budgeting process requires the application of effective responsibility accounting in order to run properly. On the other hand, responsibility accounting requires the budget as a supporting element for the effectiveness of its application.

Research that has been done in PT. Tugu Reasuransi Indonesia aims to see the effect of responsibility accounting in the budget accounting firms as well as determine the feasibility of the budget made by the company as a standard to measure performance. PT. Tugu Reasuransi Indonesia is one of Reinsurance Company in Indonesia. The study was conducted from the budget planning process until the budget execution process.

Results show that there is a correlation between Budgeting process and responsibility accounting in PT. Tugu Reasuransi Indonesia, both of the elements done carefully and thoughtfully, fairly in accordance with concept of responsibility accounting. Although the application of responsibility accounting is not fully implemented, in terms of investment, the directors and responsibility center that still needs to be fixed and corrected.

The conclusion of this study, the application of responsibility accounting in PT. Tugu Reasuransi Indonesia has been running quite effective. Organizational structures and policies that support the implementation of responsibility accounting need to be evaluated to anticipate the possibility of a deviation between theory and practice occurs., The concept of responsibility accounting is a concept known in management accounting. Responsibility accounting serves as the basis for the PT. Tugu Reasuransi Indonesia to prepare a budget for its operations. Both responsibility accounting and budgeting process is established a relationship of mutual influence. The budgeting process requires the application of effective responsibility accounting in order to run properly. On the other hand, responsibility accounting requires the budget as a supporting element for the effectiveness of its application.

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