

Analisis penerapan sistem chargeable hours dan levers of control sebagai sistem pengendalian manajemen KAP X = An analysis to the implementation of chargeable hours system and levers of control as management control systems in KAP X.

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Abstrak

[ABSTRAK]

Skripsi ini membahas sistem pengendalian manajemen yang diterapkan di kantor akuntan publik (KAP) sebagai salah satu perusahaan jasa profesional. Sistem chargeable/billable hours sebagai indikator penilaian kinerja yang digunakan oleh perusahaan jasa profesional pada umumnya dan model levers of control dipakai untuk menganalisis penerapan sistem pengendalian manajemen pada fungsi audit di KAP X yang merupakan salah satu KAP besar di Indonesia. KAP X merupakan perusahaan yang sudah mencapai tahap dewasa dalam siklus hidup organisasi. Metode yang digunakan dalam penelitian ini adalah wawancara kepada auditor dari berbagai tingkat dan kuesioner kepada staf audit KAP X serta studi lapangan selama tiga bulan untuk mendapatkan pemahaman yang lebih komprehensif. Penulis juga membandingkan alat kontrol yang digunakan oleh KAP X dengan alat kontrol yang seharusnya digunakan oleh perusahaan pada tahap dewasa sesuai model Simons (2000). Dari penelitian yang telah dilakukan, maka Penulis menyimpulkan bahwa fungsi audit KAP X telah menerapkan sistem pengendalian manajemen dengan efektif.

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<i>ABSTRACT</i>

The focus of this study is management control systems implemented in public accounting firms as part of professional service firms. Chargeable/billable hours systems as performance measurement indicator commonly used by professional service firms and levers of control model were used to analyze the implementation of management control systems in audit function of KAP X which is one of the big public accounting firms in Indonesia. KAP X is a firm which has achieved the mature stage of organization life cycle.

Methods used in this study were interviews to auditors from all levels, questionnaires given to audit staff of KAP X and a 3-months field study to gain a more comprehensive understanding. The author also compared control tools used by KAP X with control tools supposed to be used by a mature firm in accordance with the model of Simons (2000).

From the study done, the author concluded that the audit function of KAP X has implemented management control systems effectively, The focus of this study is management control systems implemented in public accounting firms as part of professional service firms. Chargeable/billable hours systems as performance measurement indicator commonly used by professional service firms and levers of control model were used to analyze the implementation

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