

Evaluasi Dampak PSAK 72 pada Strategi Perusahaan High Rise Building (PT X) = THE IMPACT OF THE IMPLEMENTATION OF PSAK 72 ON HIGH RISE BUILDING COMPANIES (PT X) STRATEGIES

Meina Sabatina, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20519800&lokasi=lokal>

Abstrak

Penelitian ini bertujuan mengevaluasi strategi manajemen dalam menghadapi dampak penerapan PSAK 72. Evaluasi dilakukan melalui evaluasi strategic profitability PT X atas penurunan kinerja keuangan perusahaan karena penerapan PSAK 72. Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan menganalisis laporan keuangan dan hasil wawancara dengan kepala divisi keuangan dan akuntansi, manajer pemasaran dan manajer proyek pembangunan PT X. Hasil penelitian menunjukkan PT X telah berhasil mengatasi dampak penerapan PSAK 72 melalui pembangunan landed house dan pengembangan bisnis ritel. Meskipun demikian, masih terdapat fluktuasi pendapatan dan hasil yang negatif pada bisnis after sales services PT X. Penelitian ini merekomendasikan agar PT X dapat melakukan diversifikasi pada produk untuk meningkatkan pertumbuhan bisnis dan memperbesar market share perusahaan sehingga menghasilkan pendapatan yang lebih stabil.

.....This study aims to evaluate the management's strategies in facing the challenges of implementing PSAK 72. The company uses evaluation tool strategic profitability wheel to measure the decline in the company's financial performance due to the implementation of PSAK 72. This study uses a qualitative descriptive approach by analyzing the financial statements and the results of interviews with head of finance and accounting division, marketing manager and development project manager of PT X. The results show that PT X has succeeded in overcoming PSAK 72 through namely the construction of landed houses and retail business development. However, there are still fluctuations in income and negative results in the after sales services of PT X. This study recommends that PT X can diversify its products to increase business growth and enlarge the company's market share so as to generate more stable income