

ABSTRAK

VEBRY BR. MANALU. *Analisis Peranan Management Accounting Dalam Mendukung Kemampuan Corporate Turnaround Dari Perusahaan Yang Mengalami Financial Distress (Studi Kasus Perusahaan Publik Di Indonesia)*. Dibimbing oleh FERRY LAURENSIUS, S.E., M.Si. dan MARYAM MONIKA RANGKUTI, S.E., M.Si.

Tujuan dari penelitian ini adalah untuk menganalisis peranan akuntansi manajemen dalam mendukung kemampuan *corporate turnaround* dengan mengimplementasikan ke dalam teori-teori *financial distress* dan *corporate turnaround* dan menyusun kertas kerja di masa krisis ekonomi dunia dan kehadiran Covid-19. Faktor-faktor yang dianalisis adalah *Return on Investment*, rata-rata suku bunga Bank Indonesia, dan teknik akuntansi manajemen. Populasi penelitian ini berjumlah 639 perusahaan yang terdaftar di Bursa Efek Indonesia berdasarkan *IDX Factbook* 2019. Terdapat 142 perusahaan yang memberikan laporan keuangan tahun 2011 hingga 2020. Berdasarkan kriteria, dipilih 11 perusahaan melalui metode *purposive sampling*. Hasil analisis diperoleh dengan menggunakan teori dasar penelitian menurut Francis dan Desai (2005), serta kertas kerja teknik akuntansi manajemen. Dari 13 teknik akuntansi manajemen, 11 perusahaan hanya konsisten menerapkan 7 teknik yaitu *Financial Statement and Ratio Analysis*, *Standard Costing*, *Cost Benefit Analysis*, *CVP Analysis*, *Quality Improvement Activities*, *Productivity Analysis*, *Relevant Costing and Decision Making Analysis*, dan *Enterprise Risk Management*. Perusahaan yang tidak *corporate turnaround*, tidak konsisten menerapkan 5 teknik MA yaitu *Cost Control and Cost Management*, *Just in Time*, *Target Costing*, *Benchmarking*, dan *Balanced Scorecard*.

Kata kunci: *financial distress*, *corporate turnaround*, praktik akuntansi manajemen, kertas kerja, perusahaan

ABSTRACT

VEBRY BR. MANALU. *Analysis of the role of Management Accounting in supporting the Corporate Turnaround capability of Companies experiencing Financial Distress (Case Study on Public Companies in Indonesia)*. Guide by FERRY LAURENSIUS, S.E., M.Si. and MARYAM MONIKA RANGKUTI, S.E., M.Si.

The purpose of this study is to analyze the role of management accounting in supporting corporate turnaround capabilities by implementing financial distress and corporate turnaround theories and compiling working papers during the world economic crisis and the presence of Covid-19. The factors analyzed are Return on Investment, the average interest rate of Bank Indonesia, and management accounting techniques. The population of this study is 639 companies listed on the Indonesia Stock Exchange based on the IDX Factbook 2019. 142 companies provide financial reports from 2011 to 2020. Based on the criteria, 11 companies were selected through the purposive sampling method. The results of the analysis were obtained using the basic theory of research according to Francis and Desai (2005), as well as working papers on management accounting techniques. Of the 13 management accounting techniques, 11 companies only consistently apply 7 techniques, namely Financial Statement and Ratio Analysis, Standard Costing, Cost Benefit Analysis, CVP Analysis, Quality Improvement Activities, Productivity Analysis, Relevant Costing and Decision Making Analysis, and Enterprise Risk Management. Companies that do not have corporate turnaround do not consistently apply 5 MA techniques, namely, Cost Control and Cost Management, Just in Time, Target Costing, Benchmarking, and Balanced Scorecard.

Keywords: financial distress, companies, corporate turnaround, management accounting practice, working paper