PENERBIT
BUKULOKA

SISTEM PENGENDALIAN MANAJEMEN

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Sistem Pengendalian Manajemen

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PT BUKULOKA LITERASI BANGSA

Anggota IKAPI: No. 645/DKI/2024

PENERBIT BUKULOKA

Sistem Pengendalian Manajemen

Penulis	: Dr. Ismail, S.E., M.Si., Ak., CA., CSRS., dan Nurhidayah, S.E., M.Ak.
ISBN	: 978-634-324-051-8 (PDF)
Penyunting Naskah	: Dr. Wahyuni, S.E., M.Ak.
Tata Letak	: Fahrul Rozi
Desain Sampul	: Novikean Keysah Sanisri

Penerbit

Penerbit PT Bukuloka Literasi Bangsa

Distributor: PT Yapindo

Kompleks Business Park Kebon Jeruk Blok I No. 21, Jl. Meruya Ilir Raya No. 88, Desa/Kelurahan Meruya Utara, Kecamatan Kembangan, Kota Adm. Jakarta Barat, Provinsi DKI Jakarta, Kode Pos: 11620

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KATA PENGANTAR

Puji syukur ke hadirat Allah SWT atas segala rahmat dan karunia-Nya sehingga buku ajar berjudul **Sistem Pengendalian Manajemen** ini dapat diselesaikan dengan baik. Buku ini disusun sebagai salah satu sumber referensi bagi mahasiswa, dosen, praktisi, serta pihak-pihak yang ingin memahami konsep dan implementasi sistem pengendalian manajemen dalam organisasi modern.

Perkembangan lingkungan bisnis yang semakin dinamis dan kompetitif menuntut organisasi untuk memiliki sistem pengendalian yang efektif guna memastikan tercapainya tujuan organisasi secara efisien dan berkelanjutan. Oleh karena itu, pemahaman mengenai sistem pengendalian manajemen menjadi sangat penting, tidak hanya dari aspek teoritis tetapi juga dalam praktik pengelolaan organisasi.

Buku ini disusun secara sistematis dengan mengintegrasikan landasan teoritis, perkembangan konsep kontemporer, serta berbagai contoh penerapan dalam organisasi sektor bisnis maupun sektor publik. Melalui pendekatan tersebut, diharapkan pembaca tidak hanya memahami aspek konseptual, tetapi juga mampu mengaplikasikan pengetahuan yang diperoleh dalam praktik manajerial dan pengambilan keputusan.

Penulis menyadari bahwa buku ini masih memiliki keterbatasan. Oleh karena itu, kritik dan saran yang konstruktif sangat diharapkan demi penyempurnaan karya ini pada edisi berikutnya. Semoga buku ini dapat memberikan manfaat, menambah wawasan, serta menjadi kontribusi positif dalam pengembangan ilmu pengetahuan dan praktik manajemen, khususnya di bidang sistem pengendalian manajemen.

Akhir kata, penulis menyampaikan terima kasih kepada semua pihak yang telah memberikan dukungan dan kontribusi dalam penyusunan buku ini. Semoga buku ini dapat menjadi sarana pembelajaran yang bermanfaat dan memberikan kontribusi positif bagi peningkatan kualitas pendidikan dan praktik manajemen di Indonesia.

Makassar, Juli 2026

Penulis

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Buku ajar berjudul **Sistem Pengendalian Manajemen** membahas cara organisasi mengatur, mengarahkan, dan mengevaluasi kinerja agar tujuan dapat tercapai secara efektif. Di dalamnya dijelaskan berbagai konsep penting, mulai dari perencanaan, pengukuran kinerja, pengendalian biaya, hingga pengambilan keputusan dalam manajemen modern.

Disusun dengan bahasa yang mudah dipahami, buku ini cocok dibaca oleh masyarakat umum yang ingin memahami bagaimana sebuah organisasi dikelola secara lebih terarah dan efisien. Buku ini dijual untuk masyarakat umum, khususnya pembaca yang tertarik pada dunia bisnis, manajemen, dan pengelolaan organisasi.

ISBN 978-634-324-051-8 (PDF)
9 786343 240518