

ABSTRAK

Skripsi dengan judul “Penerapan Sistem Pengendalian Manajemen untuk Meningkatkan Kinerja pada LAZISNU MWCNU Kecamatan Ngunut ” ini ditulis oleh Pradela Rifina Septyana, NIM 126404213031, dibawah bimbingan Siswahyudianto, M.M.

Kata kunci: Sistem Pengendalian Manajemen, Kinerja organisasi, LAZISNU

Penelitian ini bertujuan untuk menganalisis penerapan sistem pengendalian manajemen dalam upaya meningkatkan kinerja organisasi pada LAZISNU MWCNU Kecamatan Ngunut. Sistem pengendalian manajemen dirancang untuk memastikan bahwa kegiatan organisasi berjalan sesuai dengan tujuan strategis yang telah ditetapkan. Dalam konteks LAZISNU sistem pengendalian manajemen mencakup empat fungsi utama, yaitu perencanaan, pengorganisasian, pelaksanaan, dan evaluasi.

Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan metode pengumpulan data berupa wawancara mendalam, observasi lapangan, dan dokumentasi. Penelitian dilakukan langsung di lokasi LAZISNU MWCNU Kecamatan Ngunut untuk memperoleh gambaran konkret mengenai penerapan sistem pengendalian manajemen untuk meningkatkan kinerja.

Hasil penelitian menunjukkan bahwa perencanaan strategis dilakukan melalui rapat kerja. Pengorganisasian dilaksanakan dengan pembagian tugas yang jelas sesuai struktur organisasi, namun masih terkendala kurangnya SDM di beberapa ranting. Pelaksanaan program berjalan sesuai rencana dengan fokus pada kegiatan sosial, pendidikan, kesehatan dan beberapa program lainnya. Evaluasi dilakukan secara berkala melalui rapat triwulan dan pelaporan kegiatan. Sistem pengendalian manajemen yang diterapkan telah berkontribusi terhadap peningkatan kinerja LAZISNU, khususnya dalam hal transparansi, efektivitas penyaluran, dan peningkatan partisipasi masyarakat. Namun, masih diperlukan penguatan di aspek monitoring digital dan pelatihan SDM untuk menunjang keberlanjutan kinerja organisasi.

ABSTRACT

Thesis with the title "Application of Management Control System to Improve Performance to Lazisnu MWCNU Ngunut District" was written by Pradela Rifina Septyana, NIM 126404213031, under the guidance of Siswahyudianto, M.M.

Keywords: Management Control System, Organizational Performance, LAZISNU

This study aims to analyze the implementation of management control systems in an effort to improve organizational performance at LAZISNU MWCNU Ngunut District. Management control systems are designed to ensure that organizational activities run according to the strategic objectives that have been set. In the context of LAZISNU, the management control system includes four main functions, namely planning, organizing, implementing, and evaluating.

This study uses a qualitative descriptive approach with data collection methods in the form of in-depth interviews, field observations, and documentation. The study was conducted directly at the location of LAZISNU MWCNU Ngunut District to obtain a concrete picture of the implementation of management control systems to improve performance.

The results of the study indicate that strategic planning is carried out through work meetings. Organization is carried out with a clear division of tasks according to the organizational structure, but is still constrained by the lack of human resources in several branches. The implementation of the program is running according to plan with a focus on social activities, education, health and several other programs. Evaluation is carried out periodically through quarterly meetings and activity reporting. The management control system implemented has contributed to improving LAZISNU's performance, especially in terms of transparency, distribution effectiveness, and increasing community participation. However, strengthening is still needed in the aspects of digital monitoring and HR training to support the sustainability of organizational performance.