

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbedaan kinerja keuangan PT Astra International Tbk sebelum (2016–2018) dan sesudah (2022–2024) implementasi sistem Enterprise Resource Planning (ERP) berbasis SAP S/4HANA. Penelitian ini menggunakan pendekatan kuantitatif komparatif dengan data sekunder berupa laporan keuangan tahunan perusahaan. Kinerja keuangan diukur secara komprehensif menggunakan indikator Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA), Return on Assets (ROA), dan arus kas operasi yang distandarisasi dalam Z-score komposit. Teknik analisis data yang digunakan adalah uji Wilcoxon Signed Rank Test. Hasil penelitian menunjukkan adanya perbedaan kinerja keuangan yang signifikan antara periode sebelum dan sesudah implementasi ERP, yang mengindikasikan bahwa penerapan ERP SAP S/4HANA berkontribusi positif terhadap peningkatan efisiensi operasional, efektivitas pemanfaatan aset, dan kesehatan keuangan perusahaan.

Kata Kunci : ERP, Analisis Kinerja

ABSTRACT

This study aims to analyze the differences in financial performance of PT Astra International Tbk before (2016–2018) and after (2022–2024) the implementation of the SAP S/4HANA-based Enterprise Resource Planning (ERP) system. This study uses a comparative quantitative approach with secondary data in the form of the company's annual financial reports. Financial performance is measured comprehensively using indicators of Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA), Return on Assets (ROA), and operating cash flow standardized in a composite Z-score. The data analysis technique used is the Wilcoxon Signed Rank Test. The results of the study show a significant difference in financial performance between the periods before and after ERP implementation, which indicates that the implementation of SAP S/4HANA ERP contributes positively to increasing operational efficiency, asset utilization effectiveness, and the company's financial health.

Keywords : *ERP, Financial Performance Analysis*