ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan sistem akuntansi manajemen menggunakan *Quality Management System* (QMS) pada divisi *telemarketing* di Berijalan. Fokus utama penelitian adalah memahami bagaimana implementasi QMS dapat meningkatkan kinerja operasional divisi *telemarketing* melalui pendekatan berbasis data, evaluasi kinerja, dan perbaikan berkelanjutan. Dengan menggunakan metode kualitatif, data dikumpulkan melalui observasi, wawancara mendalam, dan dokumentasi, kemudian dianalisis menggunakan teknik triangulasi untuk meningkatkan validitas. Hasil penelitian menunjukkan bahwa penerapan sistem akuntansi manajemen berbasis QMS di Berijalan telah mencakup tiga komponen utama, yaitu *quality goals*, *quality feedback*, dan *quality incentive*, yang saling mendukung untuk mencapai target bisnis dan meningkatkan kualitas layanan. Meskipun terdapat tantangan seperti keterbatasan alat kerja dan proses evaluasi yang belum optimal, rutinitas kalibrasi dan implementasi siklus PDCA secara sistematis telah membantu memperbaiki kinerja tim. Penelitian ini menyimpulkan bahwa integrasi sistem akuntansi manajemen dan QMS di divisi *telemarketing* dapat menjadi model yang efektif untuk meningkatkan kinerja karyawan dan kepuasan pelanggan.

Kata kunci: Sistem Akuntansi Manajemen, *Quality Management System*, *Telemarketing*, PDCA, Kinerja Karyawan

ABSTRACT

This study aims to analyze the implementation of management accounting systems using the Quality Management System (QMS) in the telemarketing division at Berijalan. The primary focus is to understand how QMS implementation can enhance the operational performance of the telemarketing division through data-driven approaches, performance evaluation, and continuous improvement. Using qualitative methods, data were collected through observations, in-depth interviews, and documentation, then analyzed using triangulation techniques to enhance validity. The findings indicate that the implementation of a management accounting system based on QMS at Berijalan incorporates three main components: quality goals, quality feedback, and quality incentives, which synergize to achieve business targets and improve service quality. Despite challenges such as limited work tools and suboptimal evaluation processes, routine calibration and systematic implementation of the PDCA cycle have significantly contributed to team performance improvements. This study concludes that integrating management accounting systems and QMS in the telemarketing division can serve as an effective model for enhancing employee performance and customer satisfaction.

Keywords: Management Accounting System, Quality Management System, Telemarketing, PDCA, employee performance