

Kajian atas implementasi Performance Measurement System berbasis Balanced Scorecard pada PT X

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Abstrak

Penelitian dalam studi kasus ini bertujuan untuk melakukan kajian terhadap performance measurement system berbasis balanced scorecard yang diterapkan di PT X. Melalui penelitian ini juga dilakukan penelaahan strategi PT X sebagai bank umum, dengan memperhatikan lingkungan internal dan eksternal perusahaan. Selanjutnya dilakukan perancangan strategy map dan balanced scorecard berdasarkan visi, misi, values, serta strategi perusahaan, serta bagaimana strategi tersebut disampaikan ke seluruh organisasi dengan pendekatan balanced scorecard. Penelitian ini menggunakan pendekatan studi kasus pada PT X, melalui studi literatur terkait pelaksanaan performance management system dan balanced scorecard di PT X. Hasil penelitian ini menyimpulkan bahwa penilaian kinerja PT X menggunakan unit scorecard pada setiap bagian/unit di perusahaan. Namun demikian perlu dilakukan pemetaan strategi yang jelas serta acuan balanced scorecard yang lengkap, untuk memperoleh pemahaman strategi perusahaan yang menyeluruh.Research in this case aims to review the performance measurement system based on balanced scorecard implemented in PT X. This study had also conducted a strategic review of PT X as a commercial bank with a consideration of corporate's internal and external environment. Moreover, it conducted a strategy map and balanced scorecard design based on corporate's vision, mission, values, and strategy as well as the way it had been informed throughout the organization with the balanced scorecard approach. This study uses a study approach of PT X with a study of literature related to the implementation of performance management system and balanced scorecard in PT X. The result of this study concludes that the assesment of the performance of PT X uses the unit scorecard on each section/unit in the company. However, it is needed to make a clear strategy map and complete balance scorecard references to obtain a through understanding of corporate strategy.