

Intangible asset, kunci sukses utama implementasi balanced scorecard

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Abstrak

The Balanced Scorecard (BSC) philosophy comes as a holistic and comprehensive management system to achieve strategy effectively. Its compatibility makes BSC more popular for any organizations today. Researches and theory developments rises in line to response the circumstance changes. The BSC success supports by any several aspects such as culture, human competency and skill, leadership role and management support, and technology itself as intangible assets. These aspects categorized as BSC fundamental perspective, learning and growth. It has proven how these aspects drive a strategic achievement and organization success. For these reasons, management team must pay more attention on intangible assets as key success fundamental and align this perspective to strategy. This literature research tries to build a synthesis for how intangible assets play a role as the success factors for BSC and overall organization success. The most important paradigm is that intangible assets must align with BSC and organization's dream. Finally, this paper tries to discuss the role of intangible assets from different perspective.