ABSTRAK

KEMUNGKINAN PENERAPAN *BALANCED SCORECARD*
SEBAGAI SUATU SISTEM PENILAIAN KINERJA KEUANGAN dan
NON KEUANGAN
Studi Kasus pada PT. Virgo Favorite Tours & Travel

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Penelitian ini bertujuan untuk mengukur kinerja manajemen PT. Virgo Favourite Tours & Travel dengan menggunakan metode *Balanced Scorecard*. Kinerja manajemen PT. Virgo Favourite Tours & Travel diukur dari empat perspektif *Balanced Scorecard*: 1) perspektif keuangan, 2) perspektif pelanggan, 3) perspektif proses bisnis internal, 4) perspektif pembelajaran dan pertumbuhan.

Jenis penelitian ini adalah studi kasus pada PT. Virgo Favourite Tours & Travel. Teknik pengumpulan data berupa wawancara, kuesioner, observasi, dan dokumentasi. Teknik analisis data yang digunakan adalah dengan analisis rasio-rasio keuangan (perspektif keuangan); analisis *Multiatribute Attitude Model* dan prioritas kepentingan untuk perspektif pelanggan dan perspektif pembelajaran dan pertumbuhan, sedangkan perspektif proses bisnis internal menggunakan analisis deskriptif.

Hasil penelitian menunjukkan bahwa kinerja PT. Virgo Favourite Tours & Travel ditinjau dari: (1) perspektif keuangan adalah cukup baik (rasio NPM mengalami fluktuasi dari tahun ke tahun, ROI, dan ROE mengalami kenaikan dari tahun ke tahun); (2) perspektif pelanggan adalah baik (ada kenaikan jumlah pelanggan, retensi dan akuisisi pelanggan, serta kepuasan pelanggan mencapai hasil yang sangat baik (MAM=19,5) tetapi belum cukup mampu membawa profitabilitas yang stabil dari tahun ke tahun; (3) perspektif proses bisnis internal adalah baik (meliputi proses inovasi, operasi, dan pelayanan purna jual); (4) perspektif pembelajaran dan pertumbuhan adalah sangat baik (karyawan sangat puas (MAM=40,2) terhadap atribut komunikasi, penghargaan, dukungan; dan manajer sangat puas (MAM=54,68) terhadap kemampuan karyawan, kemampuan sistem informasi serta motivasi, pemberian, dan pembatasan wewenang).

ABSTRACT

THE POSSIBILITY IMPLEMENTATION OF BALANCED SCORECARD AS A
PERFOMANCE ASSESSMENT SYSTEM OF FINANCIAL AND
NON FINANCIAL
A Case Study at PT. Virgo Favourite Tours & Travel

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The aim of this research was to measure the management performance of PT. Virgo Favourite Tours & Travel based on Balanced Scorecard method. The management performance of PT. Virgo Favourite Tours & Travel was measured from four perspectives: (1) financial perspective, 2) customer perspective, 3) internal business processes perspective, 4) employees and organizations capacity perspective.

This research was a case study at PT. Virgo Favourite Tours & Travel. The techniques of data collection were interviews, questionnaire, observation, and documentation. The data analyses used were financial ratio analysis for financial perspective; Multiattribute Attitude Model and interest priority analysis for customer perspective and employees and organizations capacity perspective, while the internal business processes perspective was based on the descriptive analysis.

The result of this research showed that PT. Virgo Favourite Tours & Travel's performance as seen from: (1) financial perspective was good enough (NPM was fluctuative from year to year; ROI and ROE were increased from year to year); (2) the customer perspective was good (the market share, customer retention, and acquisition increased and the customer satisfaction reached very good result (MAM=19,5) but did not yet reach the stable profit; (3) internal business processes perspective was favorable (consisting of measurement of process of innovation, operation, and after sale service); (4) employees and organizations capacity perspective was very favorable (the employees were very satisfied (MAM=40,2) for the attributes on communication, appreciation, and support of the company). The managers were very satisfied (MAM=54,68) on employee capabilities, information system capabilities, motivation, empowerment, and authority restriction).