

ABSTRAK

**ANALISI TERHADAP PENGUKURAN KINERJA DENGAN MENGGUNAKAN
METODE *BALANCED SCORECARD***

(Studi Kasus pada PT. Cahaya Sakti Chandra Motor Honda, Yogyakarta)

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2011

Penelitian ini bertujuan untuk mengukur kinerja manajemen PT. Cahaya Sakti Chandra Motor Honda, Yogyakarta dengan menggunakan metode *Balanced Scorecard*. Kinerja manajemen PT. Cahaya Sakti Chandra Motor Honda, Yogyakarta diukur dari empat perspektif *Balanced Scorecard*: 1) perspektif *financial*, 2) perspektif *customer*, 3) perspektif *internal business processes*, 4) perspektif *learning and growth*

Jenis penelitian ini adalah studi kasus pada PT. Cahaya Sakti Chandra Motor Honda, Yogyakarta. Teknik pengumpulan data berupa wawancara, kuesioner, observasi, dan dokumentasi. Teknik analisis data yang digunakan adalah dengan analisis rasio-rasio keuangan (perspektif keuangan); analisis *Multiattribute Attitude Model* (MAM) dan prioritas kepentingan untuk perspektif *customer* dan perspektif *learning and growth*, sedangkan perspektif *internal business processes* menggunakan analisis deskriptif.

Hasil penelitian menunjukkan bahwa kinerja manajemen PT. Cahaya Sakti Chandra Motor Honda, Yogyakarta ditinjau dari: (1) perspektif *financial* adalah mengalami penurunan (rasio NPM, ROI, dan ROE setiap tahunnya); (2) perspektif *customer* adalah naik (ada kenaikan jumlah pelanggan meskipun retensi dan akuisisi pelanggan mengalami fluktuasi, serta kepuasan pelanggan mengalami peningkatan (MAM=13,98); (3) perspektif *internal business processes* adalah naik (meliputi proses inovasi, operasi, dan pelayanan purna jual); (4) perspektif *learning and growth* adalah naik (karyawan puas, MAM=107,36) terhadap atribut komunikasi, penghargaan, dukungan; dan manajer sangat puas (MAM=30) terhadap kemampuan karyawan, kemampuan sistem informasi serta motivasi, pemberian, dan pembatasan wewenang).

ABSTRACT ANALYSIS OF MEASUREMENT OF PERFORMANCE USING
BALANCED SCORECARD

(A Study at PT. Cahaya Sakti Chandra Honda Motor, Yogyakarta)

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This study aimed to measure the performance of management of PT. Cahaya Sakti Honda Motor Chandra, Yogyakarta using Balanced Scorecard. The performance of management of PT. Cahaya Sakti Honda Motor Chandra, Yogyakarta was measured from the four Balanced Scorecard perspectives: 1) financial perspective, 2) customer perspective, 3) internal business processes perspective, 4) learning and growth perspective.

The type of this research was case study at PT. Cahaya Sakti Honda Motor Chandra, Yogyakarta. The data collection techniques were interviews, questionnaires, observation, and documentation. Data analysis techniques used were analysis of financial ratios (financial perspectives); analysis of Multiattribute Attitude Model (MAM) and interest priority for customer perspective and learning and growth perspective, internal while for business processes perspective, it was used descriptive analysis.

The results showed that the performance of management of PT. Cahaya Sakti Honda Motor Chandra, Yogyakarta in terms of: (1) the financial perspective decreased (the ratio of NPM, ROI, and ROE every year), (2) customer perspective increased (there was an increase in customer retention and customer acquisition although it fluctuated, as well as an increased in customer satisfaction (MAM = 13.98), (3) internal business processes perspective increased (including process of innovation, operations, and after-sales service), (4) learning and growth perspective increased (employees were satisfaction, MAM = 107, 36) against the attributes of communication, respect, support, and managers were very satisfied (MAM = 30) on the employee's ability, the ability of information systems as well as motivation, administration, and the limitation of authority).