ABSTRAK

IMPLEMENTASI *BALANCED SCORECARD* SEBAGAI PENILAIAN KINERJA
(Studi Kasus pada PT. Aseli Dagadu Djokdja)

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Penelitian ini bertujuan untuk mengukur kinerja manajemen PT. Aseli Dagadu Djokdja dengan menggunakan metode *Balanced Scorecard*. Kinerja manajemen PT. Aseli Dagadu Djokdja 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. Aseli Dagadu Djokdja. 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* (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. Aseli Dagadu Djokdja ditinjau dari: (1) perspektif *financial* adalah cukup baik (rasio NPM, ROI, dan ROE mengalami fluktuasi dari tahun ke tahun); (2) perspektif *customer* adalah baik (ada kenaikan jumlah pelanggan meskipun retensi dan akuisisi pelanggan mengalami fluktuasi, serta kepuasan pelanggan mencapai hasil yang baik (MAM=114,54) belum cukup mampu membawa kepuasan pelanggan ke tingkat yang sangat baik; (3) perspektif *internal business processes* adalah baik (meliputi proses inovasi, operasi, dan pelayanan purna jual; (4) perspektif *learning and growth* adalah baik (karyawan puas (MAM=119,42) terhadap atribut komunikasi, penghargaan, dukungan; dan manajer puas (MAM=139,36) terhadap kemampuan karyawan, kemampuan sistem informasi serta motivasi, pemberian, dan pembatasan wewenang).

ABSTRACT

THE IMPLEMENTATION OF BALANCED SCORECARD AS PERFORMANCE ASSESSMENT
(Case Study in Aseli Dagadu Djokdja Company)

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The purpose of this research was to measure the management performance of Aseli Dagadu Djokdja Company using Balanced Scorecard method. The management peformance of Aseli Dagadu Djokdja Company was measured from four Balanced Scorecard perspectives: 1) financial perspective, 2) customer perspective, 3) internal business processes perspective, 4) learning and growth perspective.

The kind of this research was case study in Aseli Dagadu Djokdja Company. The techniques of data collecting were interview, questionnaise observation, and documentation. The data analysis techniques used financial ratios analysis (financial perspective); Multiattribute Attitude Model (MAM) analysis; and priority of importance for customer perspective and learning and growth perspective, while internal business process perspective used descriptive analysis.

The result of the research showed that the performance of Aseli Dagadu Djokdja Company as viewed from: (1) financial perspective was good enough (the ratio of NPM, ROI, n ROE experienced fluctuation from year to year); (2) customer perspective was good (there was an increase in customer number although the customer's retention and acquisition fluctuated, while the customer's satisfaction reached good result (MAM = 114,54), yet it was not enough to bring the customer's satisfaction to the excellent level; (3) internal business process perspective was good (involving innovation process, operation, after sales services); (4) learning and growth perspective was good (the employees were satisfied (MAM = 119,42) to the communication attribute, appreciation, support, and the manager was satisfied (MAM = 139,36) to the employee's capability, the capability of information system and motivation, gift, and the limitation of authority).