

ABSTRAK

KEMUNGKINAN PENERAPAN *BALANCED SCORECARD* DALAM PENGUKURAN KINERJA Studi Kasus Pada PT PAL INDONESIA SURABAYA

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Tujuan penelitian ini adalah untuk mencoba menerapkan *Balanced Scorecard* dalam pengukuran kinerja. Jenis penelitian ini adalah studi kasus pada PT PAL INDONESIA bagian Divisi Kapal Niaga.

Pengumpulan data dilakukan dengan, (1) observasi, (2) dokumentasi, dan (3) kuesioner. Langkah-langkah yang ditempuh untuk mencapai tujuan penelitian adalah dengan memberikan kuesioner strategi usaha, kuesioner perspektif keuangan, perspektif konsumen, dan kuesioner perspektif proses bisnis internal kepada 5 manajer (manajer bisnis dan perencanaan, manajer konstruksi lambung, manajer *outfitting*, manajer dukungan, dan manajer proyek), kuesioner kepuasan konsumen kepada 2 konsumen (PT PELNI dan Pertamina), serta kuesioner kepuasan karyawan kepada 30 karyawan tetap.

Hasil penelitian menunjukkan bahwa syarat pertama dalam penerapan *Balanced Scorecard*, yaitu strategi usaha yang jelas dipenuhi oleh Divisi Kapal Niaga (ya = 61,6%, tidak = 38,4%), sedangkan syarat kedua dalam penerapan *Balanced Scorecard* tidak dipenuhi oleh Divisi Kapal Niaga, yang meliputi perspektif keuangan (ya = 83,4%, tidak = 16,6%), perspektif konsumen (ya = 32%, tidak = 68%), kepuasan konsumen (ya = 37,5%, tidak = 62,5%), perspektif proses bisnis internal (ya = 38,6%, tidak = 60%, abstain = 1,4%), serta kepuasan karyawan yang termasuk perspektif pembelanjaran dan pertumbuhan (ya = 34,03%, tidak = 65,13%, abstain = 0,73%). Hasil tersebut berarti *Balanced Scorecard* belum dapat diterapkan di Divisi Kapal Niaga PT PAL INDONESIA.

ABSTRACT

THE POSSIBILITY OF IMPLEMENTING BALANCED SCORECARD TO MEASURE WORK A Case Study at PT PAL INDONESIA SURABAYA

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This research attempted to investigate the possibility of implementing Balanced Scorecard to measure work. This was a case study at PT PAL INDONESIA in The Departement of Merchantship Division.

The data was collected through, (1) observation, (2) documentations, and (3) questionnaires. The research problem was answered by distributing questionnaires dealing with business strategies, financial perspective, customer perspective, and the questionnaires of internal business process perspective which were distributed to the five managers (business and planning manager, hull construction manager, outfitting manager, supporting manager, and project manager). The questionnaires dealing with customer satisfaction were distributed to the customers of two firms (PT PELNI and Pertamina), and the last questionnaires dealing with the employee satisfaction, which were distributed to 30 permanent employees.

The research result showed that the first condition in implementing Balanced Scorecard, that was business strategy was fulfilled by Merchantship Division (yes = 61,6%, no = 38,4%), whereas the second condition in implementing Balanced Scorecard could not be fulfilled. The second condition consisted of financial perspective (yes = 83,4%, no = 16,6%), customer perspective (yes = 32%, no = 68%), customer satisfaction (yes = 37,5%, no = 62,5%), internal business process perspective (yes = 38,6%, no = 60%, abstain = 1,4%), and also employee satisfaction which was included to growth and learning perspective (yes = 34,03%, no = 65,13%, abstain = 0,73%). The research concluded that the Balanced Scorecard could not be implemented in The Merchantship Division of PT PAL INDONESIA.