

ABSTRAK

PENDEKATAN *BALANCE SCORECARD* SEBAGAI ALAT PENGUKURAN KINERJA PERUSAHAAN

Studi Kasus pada PT. Surya Satjati Wisata Yogyakarta

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Penelitian ini bertujuan untuk mengetahui kinerja manajemen PT. Surya Satjati Wisata (PT.SSW) dengan menggunakan *Balance Scorecard*. Kinerja manajemen PT.SSW diukur dari keempat perspektif yang ada dalam *Balance Scorecard*: 1) Perspektif Keuangan, 2) Perspektif Pelanggan, 3) Perspektif Proses Bisnis Internal, dan 4) Perspektif Pembelajaran dan Pertumbuhan.

Populasi dalam penelitian ini adalah seluruh pelanggan, karyawan dan manajer PT.SSW, Jl. Wonosari Km 10, Sampakan, Yogyakarta. Penulis mengambil sampel sebanyak 30 pelanggan, 10 karyawan dan 2 manajer, yang diambil dengan menggunakan teknik *purposive sampling* dan *convenience sampling*. Teknik pengumpulan data yang digunakan adalah wawancara, kuesioner, dokumentasi dan observasi. Teknik analisis data yang digunakan untuk menjawab permasalahan adalah dengan menggunakan teknik analisis rasio-rasio keuangan yaitu, ROI dan ROE untuk menjawab perspektif keuangan, analisis *Multiattribute Attitude Model* (MAM), analisis presentase dan evaluasi secara deskriptif untuk menjawab perspektif pelanggan dan perspektif pembelajaran dan pertumbuhan sedangkan untuk menjawab perspektif proses bisnis internal menggunakan analisis evaluasi secara deskriptif.

Hasil penelitian menunjukkan bahwa kinerja PT.SSW baik. Hal ini ditunjukkan dari: 1) Perspektif Keuangan PT.SSW baik, ROI dan ROE mengalami kenaikan dari kuartal I-IV, ROI kuartal I 4,87%; kuartal II 8,81%; kuartal III 14,09%; dan kuartal IV 22,12% sedangkan ROE kuartal I 5,17%; kuartal II 9,25%; kuartal III 15,07%; dan kuartal IV 25,04%. 2) Perspektif Pelanggan PT.SSW baik ditunjukkan dari hasil pangsa pasar PT SSW mengalami kenaikan sebesar 8,33% peserta dan 28,57% bus kuartal II; 89,67% peserta dan 85,71% bus kuartal III; dan 804,33% peserta dan 785,71% bus kuartal IV, keempat kuartal tersebut mampu memenuhi retensi dan akuisisi pelanggan serta kepuasan pelanggan mencapai hasil yang tinggi yaitu $Ab = 154,61$. 3) Perspektif Proses Bisnis Internal PT.SSW baik meliputi tiga proses utama yaitu: proses inovasi, proses operasi dan layanan purna jual. 4) Perspektif Pembelajaran dan Pertumbuhan PT.SSW kurang baik, karena kemampuan karyawan kurang baik, ini ditunjukkan dari kepuasan karyawan yang mencapai hasil $Ab = 58,5$ (ragu-ragu), sehingga retensi dan produktivitas karyawan masih kurang maksimal meskipun kemampuan sistem informasi serta motivasi, pemberian dan pembatasan wewenang karyawan sudah baik.

ABSTRACT

THE BALANCE SCORECARD APPROACH AS A TOOL FOR MEASURING COMPANY'S PERFORMANCE

A Case Study at “PT. Surya Satjati”, Tour and Travel Company, Yogyakarta

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This research was aimed to know the management performance of “PT.Surya Satjati” Tour and Travel (PT.SSW) by using Balance Scorecard. The management performance of “PT.SSW” was measured from four perspectives, that were: 1) Financial Perspective, 2) Customer Perspective, 3) Internal Business Perspective, and 4) Growth and Learning Perspective.

The population in this research was all of customers, employees and managers of “PT.SSW” in Jl. Wonosari Km 10, Sampakan, Yogyakarta. The writer took 30 customers, 10 employees, and 2 managers as sample, by using purposive and convenience sampling techniques. The data collecting technique used were interviews, questionnaire, documentary and observation. The data analyzing technique used to answer the problems were: 1) Financial ratios analysis consisted Return On Investment (ROI) and Return On Equity (ROE) to answer the financial perspective, 2) Multiattribute Attitude Model analysis, the percentage analysis and descriptive evaluation to answer the customer perspective and the growth and learning perspective, 3) The descriptive analysis was used to answer the internal business perspective.

The findings showed that “PT.SSW” performance was good. It was showed from: 1) Financial perspective of “PT.SSW” was good, ROI and ROE increased from quarter I – IV, ROI at quarter I = 4.87%; quarter II = 8.81%; quarter III = 14.09%; and quarter IV = 22.12% meanwhile ROE at quarter I = 5.17%; quarter II = 9.25%; quarter III = 15.07%; and quarter IV = 25.04%. 2) Customer perspective of “PT.SSW” was good, it was showed from the result of the market share of “PT.SSW” increased as many as 8.33% customer and bus = 28.57% for quarter II; customer = 89.67% and bus = 85.71% for quarter III; and customer = 804.33% and bus = 785.71% for quarter IV; the result of quarter I - IV was able the customer retention and acquisition with the customer satisfaction was achieve a high result, that was $Ab = 154.61$. 3) Internal Business perspective of “PT.SSW” was good, consisted three main processes, that were innovation process, operation process and postsale service. 4) Growth and learning perspective of “PT.SSW” was less good, because employees’ capability was less good, it was showed from employees’ satisfaction at the result $Ab = 58.5$, employees’ retention and employees’ productivity was still less optimal although information system capabilities with motivation, delegation and restriction of competence was good already.