

ABSTRAK

PENDEKATAN *BALANCED SCORECARD* SEBAGAI ALAT PENILAIAN KINERJA PERUSAHAAN JASA

Studi Kasus pada PO. BIMO, Kadisono, Berbah, Sleman, Yogyakarta

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Penelitian ini bertujuan untuk mengetahui kinerja manajemen PO. BIMO berdasarkan pendekatan *balanced scorecard*. Kinerja manajemen PO. BIMO diukur dari empat perspektif *balanced scorecard*: (1) perspektif keuangan, (2) perspektif pelanggan, (3) perspektif proses bisnis internal, dan (4) perspektif pembelajaran dan pertumbuhan.

Penelitian ini dilaksanakan di PO. BIMO, Kadisono, Berbah, Sleman, Yogyakarta. Populasi dalam penelitian ini adalah seluruh pelanggan, karyawan dan manajer. Jumlah sampel dalam penelitian ini adalah 100 pelanggan, 20 karyawan, dan 4 manajer. Teknik penarikan sampel adalah *purposive sampling* dan *convenience sampling*. Teknik pengumpulan data yang digunakan adalah wawancara, kuesioner, dokumentasi, dan observasi. Teknik analisis data yang digunakan untuk menjawab permasalahan pertama adalah analisis rasio keuangan dan untuk menjawab permasalahan kedua dan keempat adalah analisis *Multiattribute Attitude Model (MAM)*, sedangkan untuk menjawab permasalahan ketiga berdasarkan analisis deskriptif.

Hasil penelitian menunjukkan bahwa kinerja PO. BIMO ditinjau dari: (1) perspektif keuangan adalah baik (rasio NPM dan ROE berfluktuasi sedangkan ROI mengalami peningkatan dari tahun ke tahun); (2) perspektif pelanggan adalah baik (tahun 2005 pangsa pasar meningkat sebesar 135,71% untuk biro dan 105,64% untuk peserta, dan tahun 2006 meningkat sebesar 166,67% untuk biro dan 115,25% untuk peserta, sehingga retensi dan akuisisi pelanggan mengalami peningkatan, dan kepuasan pelanggan mencapai hasil yang baik (MAM=155,9), serta profitabilitas meningkat sebesar 111,53% tahun 2005 dan 111,49% tahun 2006; (3) perspektif proses bisnis internal adalah baik (ukuran proses inovasi, proses operasi, dan layanan purna jual); (4) perspektif pembelajaran dan pertumbuhan adalah tidak baik (karyawan tidak puas (MAM=246,75) terhadap atribut komunikasi, penghargaan dan dukungan perusahaan, dan manajer tidak puas (MAM=309,25), terhadap kemampuan karyawan serta motivasi, pemberian dan pembatasan wewenang, meskipun kemampuan sistem informasi sudah baik.

ABSTRACT**THE BALANCED SCORECARD APPROACH AS A COMPANY'S
SERVICE EVALUATION PERFORMANCE TOOL**

A Case Study at PO. BIMO, Kadisono, Berbah, Sleman, Yogyakarta

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The objective of this research was to know the management performance of PO. BIMO based on balanced scorecard approach. The management performance of PO. BIMO was measured from four perspectives: (1) financial perspective, (2) customer perspective, (3) the process of internal business perspective, and (4) growth and learning perspective.

This research was done at PO. BIMO, Kadisono, Berbah, Sleman, Yogyakarta. The population of this research was all of customers, employees, and managers. The samples of the population were 100 customers, 20 employees, and 4 managers. The technique of samples drawing was purposive and convenience. The techniques of data collection were interview, questionnaire, documentation and observation. The technique of data analysis to answer the first problem was financial ratio analysis, to answer the second and the fourth problem was multiattribute attitude model (MAM), while to answer the third problem was based on descriptive analysis.

The result of this research showed that the performance of PO. BIMO perceived from: (1) the financial perspective was good (NPM and ROE ratio were fluctuative while ROI was increasing from year to year); (2) the customer perspective was good (the market share increased 135,71% office and 105,64% customer in 2005, and increased 166,67% office and 115,25% customer in 2006, so that the customer retention and acquisition was increased, and the customer satisfaction reached good result (MAM=155,9), and the profitability increased as many as 111,53% in 2005 and 111,49% in 2006); (3) the process of internal business perspective was good in innovation, operation, and after sale service; and (4) growth and learning perspective was not good, the employees were not satisfied (MAM=246,75) toward communication, appreciation, and support of the company. The managers were not satisfied (MAM=309,25) toward employee competence, motivation, delegation, and restriction, although the competence of the information system was good already.