



## EVALUASI KINERJA MENGGUNAKAN *BALANCED SCORECARD* DAN METODE *OBJECTIVE MATRIX* UNTUK MENDUKUNG TUJUAN JANGKA PANJANG PERUSAHAAN

( Studi kasus di CV. West East Connection )

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Pengukuran kinerja merupakan tindakan pengukuran berbagai aktivitas dalam rantai nilai yang ada di dalam perusahaan. Tindakan pengukuran kinerja sebaiknya dilanjutkan dengan tindakan evaluasi kinerja sehingga mampu memberikan langkah-langkah perbaikan terhadap berbagai penyimpangan yang mungkin telah dilakukan perusahaan. *Balanced scorecard* merupakan sebuah alat evaluasi kinerja perusahaan yang akan menterjemahkan misi dan strategi perusahaan kedalam seperangkat ukuran yang menyeluruh dan memberi kerangka kerja dalam pengukuran kinerja. *Balanced Scorecard* mengukur kinerja perusahaan pada empat perspektif: finansial, pelanggan, proses bisnis internal, dan proses pembelajaran serta pertumbuhan.

Penelitian ini bertujuan untuk melakukan evaluasi kinerja perusahaan, yang dalam hal ini objek penelitiannya adalah perusahaan *furniture* dan *handycraft* "CV. West East Connection". Penelitian ini juga bertujuan untuk memberikan alternatif rencana aksi yang dapat dilakukan, dimana rencana aksi yang diusulkan berdasarkan hasil pengukuran kinerja perusahaan dengan metode *Balanced Scorecard* dan *Objective Matrix*.

Hasil evaluasi kinerja CV. West East Connection periode 2001-2003 dengan metode *Balanced Scorecard* dan *Objective Matrix* adalah sebagai berikut: Perspektif finansial memiliki indeks perspektif dalam *OMAX* sebesar 0, hal ini menunjukkan posisi keuangan perusahaan ditahun 2003 berada pada posisi paling rendah selama periode 2001-2003. Perspektif pelanggan memiliki kinerja yang mendekati standard kinerja berdasarkan *OMAX*. Indeks perspektif pelanggan dalam *OMAX* sebesar 2.75. Indeks perspektif berikutnya adalah perspektif proses bisnis internal sebesar 1.54. Indeks perspektif bisnis internal akan menunjukkan kinerja perusahaan dalam penciptaan produk yang mampu memuaskan para pelanggannya. Indeks yang terakhir adalah perspektif pertumbuhan dan pembelajaran sebesar 3.06. Indeks perspektif pertumbuhan dan pembelajaran ini berada pada posisi yang cukup baik karena berada di atas standard kinerja berdasarkan *OMAX*. Dari hasil pengukuran kinerja ini dapat ditentukan berbagai rencana aksi untuk perbaikan kinerja CV. West East Connection.

Kata kunci : pengukuran kinerja, evaluasi kinerja, *balanced scorecard*, *objective matrix*.

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## A PERFORMANCE EVALUATION USING THE *BALANCED SCORECARD* AND METHOD OF *OBJECTIVE MATRIX* TO SUPPORT THE COMPANY'S LONG-TERM TARGET

(A Case Study at CV. West East Connection)  
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Measuring of performance was the measuring of various activities in existing chain of value in the company. The steps of measuring of performance was better be continued with the action of evaluating a performance so that it could provide the improvement steps over the various deviation which could have been done by the company. *Balanced Scorecard* represent an evaluation appliance of the company performance which would interpret the company's mission and strategy into a fully set of measurement and provide the framework in measuring of performance. *Balanced Scorecard* measures the company performance in four perspectives: financial, customer, internal business process, and the learning and growing processes.

The aim of this research was to evaluate the company performance, which in this case the research object was a company of furniture and handicraft, named "CV. West East Connection". This research also aim to provide the alternative planning of action that could be done, in which the proposed plan of action was based on the result of measuring of company performance with the method of *Balanced Scorecard* and *Objective Matrix*.

The result of the performance evaluation of CV. West East Connection by the period of 2001 to 2003 with the method of *Balanced Scorecard* and *Objective Matrix* shall be as follows: the financial perspective has a perspective index in *OMAX* equal to zero, it shows the financial position of the company by 2003 was in the lowest level during the period of 2001 to 2003. Customer perspective has a performance of closing to the performance standard of *OMAX*. Customer perspective index in *OMAX* was equal to 2.75. The next perspective index was the perspective of internal business process that equal to 1.54. The internal business perspective index would showed the company performance in product-creation which able to satisfy its customers. The latest index was the perspective of growing and learning that equal to 3.06. This growing and learning perspective index was in good enough position because it was on the above of the performance standard of *OMAX*. From this result of measuring of performance could be determined a various plan of action for the improvement of the performance of CV. West East Connection.

**Keywords:** measuring of performance, performance evaluation, *balanced scorecard*, and *objective matrix*.

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