

INTISARI

Balanced scorecard merupakan salah satu sistem pengukuran kinerja yang memperhatikan keseimbangan pengukuran antara aspek finansial dan *non* finansial. Melalui *balanced scorecard* visi dan strategi perusahaan diterjemahkan menjadi sasaran strategis dan ukuran kinerja ke dalam empat perspektif *balanced scorecard*, yaitu *financial*, *customer*, *internal business process* dan *learning and growth*.

Evaluasi terhadap ketepatan implementasi *balanced scorecard* yang digunakan sebagai sistem pengukuran kinerja dapat dilakukan dengan mengevaluasi kesesuaian sasaran strategis dan ukuran kinerja di masing-masing perspektif *balanced scorecard* dengan visi dan strategi perusahaan, serta mengevaluasi pencapaian ukuran kinerja tersebut terhadap budget yang telah ditetapkan.

PT ABC merupakan salah satu perusahaan yang telah *menggunakan balanced scorecard* sebagai sistem pengukuran kinerja. *Balanced scorecard* harus disusun dan diimplementasikan dengan tepat guna mencapai tujuan jangka pendek dan jangka panjang perusahaan.

Kata kunci: balanced scorecard, sistem pengukuran kinerja

ABSTRACT

Balanced scorecard is one of performance measurement system that focus on balancing between financial and non-financial measurement. Through the balanced scorecard, vision and corporate strategy are translated into strategic goals and performance measures in four balanced scorecard perspectives: financial, customer, internal business process and learning and growth.

The evaluation of balanced scorecard implementation accuracy is used as performance measurement system can be done by evaluating the suitability of strategy objectives and performance measurement in each perspective of balance scorecard with the corporate's vision and strategy, and also evaluating the achievement of performance measurement against the budget that has been set.

PT ABC is one of companies that have used balanced scorecard as a performance measurement system. Balanced scorecard should be developed and implemented appropriately in order to achieve company's short-term and long-term goals.

Keywords: balanced scorecard, performance measurement system