

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh kinerja konsumen, kinerja proses bisnis internal, dan kinerja pembelajaran dan pertumbuhan terhadap kinerja keuangan yang dimoderasi oleh keterbukaan informasi. Sistem pengukuran kinerja (*Performance Measurement/PM*) tidak hanya untuk mengevaluasi kinerja, tetapi juga untuk membantu menyelaraskan tindakan manajerial dengan tujuan perusahaan (Burney dan Swanson, 2010). salah satu alat ukur untuk menilai kinerja yaitu *balanced scorecard (BSC)* (Kaplan dan Norton, 1992) yang harus diukur secara komprehensif, koheren, terukur, dan seimbang. Hasil penelitian ini menunjukkan bahwa ukuran kinerja konsumen dan kinerja proses bisnis internal memengaruhi kinerja keuangan, tetapi hanya kinerja proses bisnis internal yang tidak memengaruhi kinerja keuangan. Dengan adanya hubungan sebab akibat, kinerja pembelajaran dan pertumbuhan memengaruhi kinerja proses bisnis internal dan kinerja proses bisnis internal memengaruhi kinerja konsumen. Keterbukaan informasi tidak memengaruhi hubungan kinerja nonkeuangan terhadap kinerja keuangan.

**Kata kunci:** *Pengukuran kinerja (PM), Balanced Scorecard (BSC), Kinerja konsumen (KKN), Kinerja proses bisnis internal (KPBI), Kinerja pembelajaran dan pertumbuhan (KPP), Keterbukaan informasi, dan Komunikasi (KM).*

### ***Abstract***

*The objective of this research is to examine the influence of consumer performance, internal business process performance, and learning and growth performance on financial performance moderated by information openness. Performance Measurement (PM) systems are not only to evaluate performance, but also to help align managerial actions with corporate goals (Burney and Swanson, 2010). One of the measuring tools for assessing performance is the balanced scorecard (BSC) (Kaplan and Norton, 1992) that should be measured comprehensively, coherently, measurably, and balanced. The results of this study indicate that measures of consumer performance and internal business process performance affect financial performance, but only the performance of internal business processes that do not affect financial performance. With cause and effect, learning and growth performance affect the performance of internal business processes and the performance of internal business processes affect consumer performance. Information openness does not affect the relationship of nonfinancial performance to financial performance.*

**Keyword:** *Performance Measurement (PM), Balanced Scorecard (BSC), Customer Performance (KKN), internal business process performance (KPBI), learning and growth performance (KPP), Information openness, dan Communication (KM).*