ABSTRAK

BALANCED SCORECARD SEBAGAI ALAT PENILAIAN KINERJA KEUANGAN DAN NON KEUANGAN
Studi Kasus pada PT. Telkom Area Yogyakarta

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Penelitian ini bertujuan untuk mengukur kinerja manajemen PT. Telkom Area Yogyakarta dengan menggunakan metode *Balanced Scorecard*. Kinerja manajemen PT. Telkom Area Yogyakarta diukur dari empat perspektif Balanced Scorecard: 1) perspektif keuangan, 2) perspektif pelanggan, 3) perspektif proses bisnis internal, 4)perspektif pembelajaran dan pertumbuhan.

Jenis penelitian ini adalah studi kasus pada PT. Telkom Area Yogyakarta. Teknik pengumpulan data berupa wawancara, kuesioner, dan dokumentasi yang ditujukan pada Manajer, Karyawan, dan Pelanggan. Teknik analisis data yang digunakan adalah rasio profitabilitas seperti *Net Profit Margin*, *Return On Assets*, dan *Return On Equity* (perspektif keuangan), analisis *Multiatribute Attitude Models* dan prioritas kepentingan untuk perspektif pelanggan dan perspektif pertumbuhan serta pembelajaran, sedangkan perspektif proses bisnis internal menggunakan analisis deskriptif.

Hasil penelitian menunjukkan bahwa: (1) perspektif keuangan adalah tidak baik (rasio NPM mengalami peningkatan dari tahun ke tahun, ROA dan ROE mengalami penurunan dari tahun ke tahun); (2) perspektif pelanggan adalah baik (ada kenaikan jumlah pelanggan dalam akuisisi pelanggan meskipun dalam retensi pelanggan mengalami penurunan), penguasaan pangsa pasar dan kepuasan pelanggan mencapai hasil yang sangat baik (MAM=40,81) serta berdampak pada profitabilitas yang mengalami peningkatan dari tahun ke tahun; (3) perspektif proses bisnis internal adalah baik karena tiga proses bisnis internal yaitu inovasi, operasi, dan layanan purna jual telah dijalankan; (4) perspektif pembelajaran dan pertumbuhan adalah baik karena kepuasan karyawan terhadap atribut komunikasi, penghargaan, dan dukungan menunjukkan skala (MAM=97,9) serta kepuasan manajer terhadap menunjukkan skala (MAM=93,6) terhadap atribut karyawan, sistem informasi, dan motivasi.

ABSTRACT

BALANCED SCORECARD AS EVALUATION TOOL OF FINANCIAL AND NON FINANCIAL PERFORMANCE
A Case Study at PT. Telkom Area Yogyakarta

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The aim for this research was to measure the management performance of PT. Telkom Area Yogyakarta based on *Balanced Scorecard* method. The management performance of PT. Telkom Area Yogyakarta was measured from four perspectives of Balanced Scorecard: 1) financial perspective, 2) customers perspective, 3) internal business processes perspective, 4) learning and growth perspective.

This research was a case study at PT. Telkom Area Yogyakarta. The data collection techniques were interviews, questionnaires, and documentation addressed to the Manager, Employees, and Customers. The data analysis techniques used profitability ratio like *Net Profit Margin*, *Return On Assets*, and *Return On Equity* (financial perspective), *Multiatribute Attitude Models* and interest priority analysis for customers perspective and learning and growth perspective, while the internal business processes perspective was based on descriptive analysis.

The result showed that: (1) financial perspective was not good (NPM ratio were increasing from year to year, while ROA and ROE was decreasing from year to year); (2) customers perspective was good (the customers number increased in customers acquisition although customers retention was decreasing), power of market share, and the customers satisfaction reached very good result (MAM=40,81) and gave effect to profitability that increased from year to year; (3) internal business processes was favorable because of three internal business processes which were inovation, operation, and after sale service had been done; (4) learning and growth perspective was favorable because employee satisfaction for the attributes communication, appreciation, and support of the company showed scale of MAM=97,9 and manager satisfaction showed scale of MAM=93,6 for the attributes employee capabilities, information system, and motivation.