

Pengukuran kinerja PT Kereta Api (Persero) dengan pendekatan balanced scorecard

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Abstrak

PT. KA (Persero) as a BUMN (Badan Usaha Milik Negara/State Owned Company) running business in the field of transportation in its performance measurement satisfactorily takes as its reference KEP. MEN BUMN No. 100 dated June 4, 2002, i.e. performance 'measurement based on 3 aspects, those are financial aspect with 50 score in weight, operational aspect with 35 score in weight, and administrative aspect with 15 score in weight. Based on the said performance measurements, PT. KA (Persero) for 4 years (2001-2004) achieves the average score of 66.84 or A as "Healthy" criteria. What must be observed the said score is slightly different 1.84 point from the "Not Healthy Enough" that is 65. The said result is a tendency of achieving decreased score in financial aspect, especially ROE (Return On Equity), ROI (Return On Investment), and TATO (Total Assets Turnover).

Performance evaluation thus far still giving great attention/weight on financial aspect has its weakness. The basis of financial aspect evaluation on financial report has its limitation that is only on financial activity report in certain period/duration and incapable to maximally explain the relation or link between those periods. Business cycle in carrying out the strategic vision and mission of the company experiences three stages that is growth, sustain, and harvest, which are of course different in the pattern of income, pattern of operational costs, or investment policies, thus resulting in performance measurement limited on financial aspect is not too effective as the basis of decision making.

Performance measurement with Balanced Scorecard approach gives other alternatives of the measured aspect in the said performance measurement including 4 aspects that is financial aspect, internal business process aspect, and expenditure & development aspects. Financial aspect in Balanced Scorecard approach is still considered strategic for financial performance is the result from other performances.

The frame of mind is as follow: Financial performance represented by ROCE (Return On Capital Employed) is Scorecard measurement in financial perspective. This measurement is the result of product/service sales continuously repeated and developing of the consumers reflecting the height level of loyalty among the customers. Loyalty occurs by the existence of

customer satisfaction or level of service quality. Increasing service quality is achieved through internal business process through training, improving the skill level of the employees, and work satisfaction of the employees.

The result of performance measurement of PT. KA (Persero) with Balanced Scorecard achieves the total score of 66 of the total maximal score of 95 with "Good" criteria. The range of total score for good criteria is

between total score of 64.63 to 79.83. This result provides the picture to management that achievement of performance score based on the dominant State Ministerial Decree of BUMN with financial aspect must be observed and to be made as the consideration in measuring performance.