

Perbaikan pengukuran kinerja berbasis balanced scorecard untuk perusahaan berskala kecil menengah dengan metode topsis ahp total performance scorecard dan pay for performance = Improvement of balanced scorecard based performance measurement for small medium enterprise with topsis ahp total performance scorecard and pay for performance

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Abstrak

Pengukuran kinerja berbasis Balanced Scorecard (BSC) belum sesuai dengan kebutuhan perusahaan berskala kecil menengah yakni pengukuran kinerja yang sederhana dan mampu mendorong karyawan untuk menyelaraskan perilaku mereka dengan tujuan perusahaan. Penelitian ini ditujukan untuk mendapatkan suatu usulan perbaikan terhadap pengukuran kinerja berbasis BSC agar lebih sesuai untuk diimplementasikan di perusahaan berskala kecil menengah di Indonesia. Usulan perbaikan yang diajukan merupakan kombinasi dari tiga metode yakni TOPSIS-AHP, Total Performance Scorecard, dan Pay for Performance.

Berdasarkan hasil pengujian penerimaan karyawan, tingkat penerimaan karyawan lebih baik terhadap pengukuran kinerja yang baru. Dengan demikian, usulan perbaikan ini diharapkan lebih sesuai untuk kebutuhan perusahaan berskala kecil menengah di Indonesia.

.....BSC based - performance measurement has not fitted the needs of small medium enterprises which are simple yet able to encourage employees to allign their behaviour with company's objective. This research is intended to get an improvement proposal upon BSC based ? performance measurement that more suitable to be implemented in Indonesian small medium enterprise. The improvement proposal is combination of three methods which are TOPSIS - AHP, Total Performance Scorecard, and Pay for Performance.

Based on employees acceptance test, it is concluded that the employees acceptance towards the new performance measurement is better. Therefore, this improvement proposal is expected to be more suitable with the needs of Indonesian small medium enterprises.