

Pemetaan proses penciptaan nilai pada sistem pengukurun kinerja perusahaan

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Abstrak

The successful implementation of a performance measurement system, such as Balanced Scorecard, relies on the company's ability to evaluate the results shown by the performance indicators and to subsequently carry out continuous improvement. One way to evaluate the effectiveness of a performance system is by using data and information obtained from an Enterprise Resource Planning (ERP) system. Based on the collected Information, managers are able to make better decisions as they continuously improve performance. However, there is often a perception gap between the expectations of managers and front-line staff about the results. This paper offers a solution to overcome this gap based on a value realization approach to map the linkage of data, information, knowledge, decisions, and actions. Linking data to actions enables both parties to track the impacts of decision making processes on the results. This approach was applied at a national distribution company in Indonesia. The mapping of value creation process helps the organizational members to understand their own roles in achieving better performance and to be able to trace required data and information to support the process of performance improvement.