

ABSTRAK

Nama : Cut Saskia Rachman
Program Studi : Magister Akuntansi
Judul : Analisis Implementasi *Performance Management*
Berbasis *Balanced Scorecard*: Studi Kasus pada Bank X

Penelitian dalam studi kasus ini bertujuan ingin menguji pengaruh implementasi *performance management* dengan basis *balanced scorecard* pada *performance appraisal* karyawan cabang Bank X. Dalam studi kasus ini ditelaah rancangan desain *key performance indicator* pada *performance appraisal*, kinerja *key performance indicator* pada *financial perspective* sebelum dan sesudah implementasi, pemahaman karyawan mengenai proses penilaian kinerja dan bagaimana korelasi antara pemahaman karyawan dengan nilai *performance appraisal* secara keseluruhan. Pengujian pemahaman diperoleh dari penyebaran kuesioner kepada karyawan cabang Bank X yang bertugas langsung menghadapi nasabah di kantor pelayanan. Hasil temuan penelitian ini menunjukkan bahwa rancangan *performance appraisal* Bank X masih perlu perbaikan, kinerja *financial perspective* yang diukur dalam *performance appraisal* tidak berdampak kepada pertumbuhan finansial seperti yang diharapkan, pemahaman proses penilaian kinerja pada umumnya baik dan terbukti ada korelasi antara pemahaman karyawan dengan *hasil performance appraisal* secara keseluruhan.

Kata Kunci:

Performance management, balanced scorecard, key performance indicator, performance appraisal, Bank.

ABSTRACT

Name : Cut Saskia Rachman
Study Program : Magister Akuntansi
Title : Analysis on Implementation of Performance Management
based on Balanced Scorecard:
A Case Study on Bank X

This study examines the impacts on implementation of performance management based on balanced scorecard for Bank X branch personnel's performance appraisal. Focus of this study is to examine design of key performance indicators implemented to employee's performance appraisal, impact of financial perspective implementation on growth of financial position, understandings of performance appraisal process and correlation between understanding of the performance appraisal process and its performance appraisal score as a whole. Testing on the understanding of the performance appraisal process were done through questionnaires sent to Bank X branch personnel who directly serves customer. Finding result of this study shows that design of key performance indicator implemented to Bank X personnel's performance appraisal need some improvements, personnel understandings of the performance appraisal process are sufficient and it was proven that there are correlations between understandings of the process and performance appraisal's score.

Key words:

Performance management, balanced scorecard, key performance indicator, performance appraisal, Bank.