

Evaluasi key performance indicator dengan pendekatan balanced scorecard sebagai alat pengukuran kinerja: sebuah studi kasus di KPP Wajib Pajak Besar Satu

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Abstrak

Since the Issuance of SE-18IPJ.12006 regarding Key Performance Indicator, the Directorate General of Taxes (DGT) working units Performance Indicator is based of Key Performance Indicator (KPI). KPI is used for non financial indicator in each DGT's working units. The first problem arise is whether this performance indicator applied in Large Tax Payer Office (LTO) One as one of DGT's working units has met its vision, mission, and strategy and able to describe the whole performance of LTO One. Second is how to develop the KPI w become a Balance Scorecard, a more balanced performance indicator tool for LTO One.

The Research is first done by evaluating the application of KPI in LTO One. The Evaluation is performed from the Balance Scorecard point of view, so the KPI are seen from four perspectives. Then, the research is continued by composing and designing The Balanced Scorecard that meet the vision, mission, and strategy of LTO One.

The Result shows that KPI used as a performance Indicator in LTO One have not met the LTO Ones vision, mission, and strategy. Some strategic goals such are performing moral reform; ethics; and integrity, also improving the service to Tax Payers are not yet supported by the right performance indicators which can eventually fasten the achievement of those strategic goals. The Indicators in KPI are more concern about measuring the LTD One the internal process success.

The conclusions of this research are that KPI as a performance indicator tool in LTD One has not met LTO One's vision, mission, and strategy; the KPI has not also given the balance between the financial and non financial aspects; the current and past aspects; and the external and internal aspects of its object.

The suggestions that can be given are that LTO One should design the performance indicator using Balance Scorecard that meet better with its vision, mission, and strategy and can also balance the performance between its financial and non financial aspects; its current and past aspects; and its external and internal aspects. Then, The Implementation of Balance Scorecard should be done by all employees from The Head Office as the top line officer to the lower line officer. In order The Performance Indicator to work well, LTO One should provide the resources, the training, and the time that best meet the standard. Communication about LTO One's vision, mission, and strategic goals need to be done continuously to develop the same understanding about the real goal and to know whether the design of Balance Scorecard has met the vision, mission, and strategic goals of LTO One.