

INTISARI

Dengan semakin kompleksnya kondisi lingkungan perusahaan, diperlukan ukuran-ukuran kinerja yang komprehensif. Hal tersebut memberikan kejelasan arah dan sasaran bagi perusahaan untuk bergerak maju baik dari sisi finansial maupun non finansial secara seimbang. *Balanced scorecard* hadir untuk memfasilitasi pengukuran kinerja secara komprehensif baik dari sisi finansial, pelanggan, proses bisnis internal serta pembelajaran dan pertumbuhan dimana belum bisa difasilitasi oleh pengukuran kinerja manajerial.

Penelitian dengan *balance scorecard* menunjukkan bahwa pengukuran-pengukuran faktor-faktor umum dan unik secara signifikan mempunyai pengaruh terhadap evaluasi kinerja dan pemberian bonus bagi masing-masing divisi yang dijadikan sebagai objek penelitian ini, yaitu Divisi Pariwisata dan Divisi Angkutan Umum di PO. Efisiensi yang bergerak di bidang jasa transportasi. Penelitian ini juga menginformasikan bahwa seseorang yang telah mempelajari teori dan struktur *balanced Scorecard* akan dapat dengan mudah menggunakan alat pengukuran kinerja *balanced Scorecard*. Penelitian ini melibatkan 67 responden mahasiswa Program Studi Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Yogyakarta sebagai evaluator dari penelitian ini. Penelitian ini juga memberikan bukti-bukti penting bagi perusahaan yang mengadopsi *balanced scorecard* agar efektivitas pengukuran kinerja dengan *balanced scorecard* dapat tercapai.

Kata Kunci: Balanced Scorecard, Ukuran umum, Ukuran Unik dan Pengambilan

ABSTRACT

The complexity of the condition of a company environment requires comprehensive performance measurement. This gives obvious direction and target for a company to have a balance development, both financially and non-financially. The Balanced Scorecard is used to facilitate the performance measurement comprehensively, from financial, customer, internal business process, learning and growth which can not be conducted through managerial performance measurement.

The research also shows that a person who has learnt the theory and the structure of Balanced Scorecard will easily apply the instrument with ANOVA. The research involved 67 respondents who are students of accounting Department, Economic Faculty, Muhammadiyah University of Yogyakarta as the evaluator of the research. The finding of the research using Balanced Scorecard shows that the measurement of general factors and unique factors influence significantly on performance evaluation and bonus allocation for each division, namely Tourism Division and Public Transportation Division in P.O. Pesisir. The research also shows that a person who has learnt the theory and the structure of Balanced Scorecard will easily apply the instrument. The research also gives important evidences for a company adopting Balanced Scorecard so that the affectivity of performance measurement using Balanced Scorecard can be accomplished.

Keywords : Balanced Scorecard, General Measurement, Unique Measurement, Performance Evaluation, and Bonus Allocation