

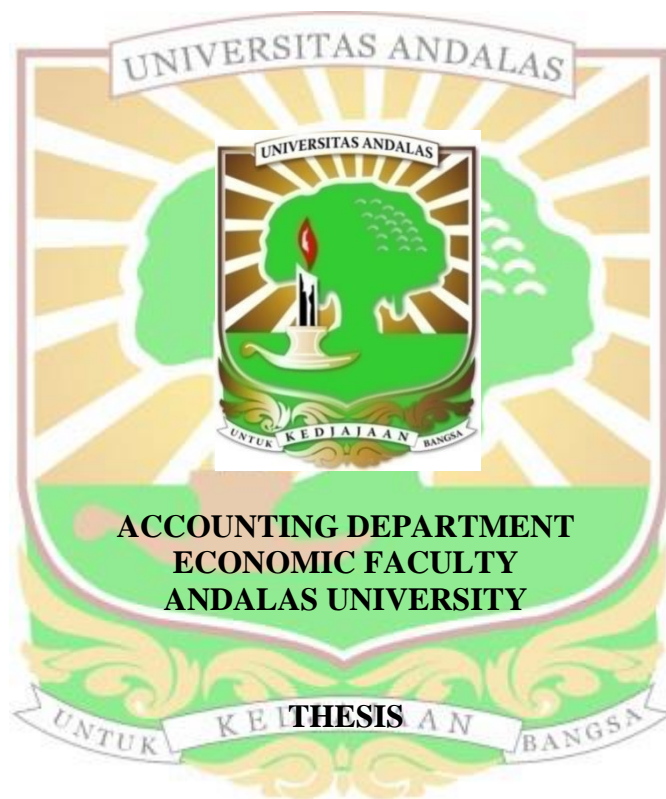
**ANALYSIS OF SETTING THE MEASURE TARGET OF
BALANCED SCORECARD PERSPECTIVES**

(Case Study in PT Semen Padang)

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**ANALYSIS OF SETTING THE MEASURE TARGET OF BALANCED
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ABSTRACT

This research is aimed to know setting the measure target of Balanced Scorecard in PT Semen Padang for corporate level in 2016. The object of this study is PT Semen Padang. Setting the measure target begins from Company's Long Term Plan of PT Semen Padang, Company's Work Plan and Budget until the setting of Corporate Strategic Objective. The study is observed the evaluation strategy map of Balanced Scorecard in four perspectives, developing the measure, and setting the target in each Balanced Scorecard perspective. The result of this study indicate that PT Semen Padang has implemented the strategy map Balanced Scorecard and set the target is only based on the Company's Work Plan and Budget, so there is unclear linkage between measure and target.

Keywords: Balanced Scorecard, Strategy Map, Measure, Target, and Performance Measurement System

ABSTRAK

Penelitian ini bertujuan untuk mengetahui penetapan ukuran target menggunakan Balanced Scorecard pada PT Semen Padang untuk level corporate pada tahun 2016. Objek dari penelitian ini adalah PT Semen Padang. Penetapan ukuran target dimulai dari Rencana Jangka Panjang Perusahaan PT Semen Padang, Rencana Kerja dan Anggaran Perusahaan hingga penetapan Sasaran Startegis Perusahaan. Pengamatan penelitian in ini ditujukan pada evaluasi strategi map Balanced Scorecard pada keempat perspektif, pengembangan ukuran, dan penetapan target pada masing-masing perspektif Balanced Scorecard. Hasil dari penelitian ini menunjukkan PT Semen Padang telah mengembangkan strategi map Balanced Scorecard dan penetapan ukuran target hanya berdasarkan Rencana Kerja dan Anggaran Perusahaan sehingga masih kurang jelas hubungan antara ukuran dan target.

Kata Kunci: Balanced Scorecard, Strategi Map, Ukuran, Target, dan Sistem Pengukuran Kinerja

