

ABSTRAK

Perubahan perekonomian dan teknologi di Indonesia yang semakin cepat dan tidak menentu mengharuskan perusahaan mempunyai kinerja yang baik agar mampu bersaing dengan perusahaan lainya. Perusahaan membutuhkan sistem pengukuran kinerja yang mampu mengukur kinerja perusahaan secara keseluruhan. Pengukuran kinerja yang dapat terukur dapat membantu mendorong tercapainya pencapaian kinerja maupun target perusahaan tersebut.

Untuk mampu mengukur kinerja secara seimbang dibutuhkan sistem pengukuran kinerja yang mengukur aspek keuangan dan aspek non- keuangan yaitu *Balanced Scorecard*. Dan mengukur posisi perusahaan di dalam industri dengan menggunakan *SWOT*. Dengan menggabungkan dua metode ini, perusahaan dapat menyusun strategi, membuat program, menentukan berbagai kegiatan, menetapkan sasaran strategis, menentukan tolok ukur sampai mengevaluasi kinerja masing-masing kegiatan.

PT. Telkom Indonesia, Tbk Divisi CIS adalah perusahaan yang mengelola interkoneksi, multimedia, jasa jaringan dan VAS yang menyediakan layanan kepada OLO (*Other Licence Operator*). PT. Telkom Indonesia, Tbk Divisi CIS selama ini hanya mengukur kinerja perusahaan dari aspek keuangan yaitu dengan menggunakan laporan Revenue dan EBITDA. Pengukuran kinerja dengan menggunakan aspek keuangan pada perusahaan ini tentu tidak memadai karena hanya berfokus pada aspek keuangan saja. Hasil pengukuran kinerja dengan *SWOT Balanced Scorecard* mempunyai hasil rata-rata total pencapaian sebesar 90.62% yang digolongkan dalam kondisi “Sangat Sehat” dengan perspektif keuangan (81.24%), perspektif pelanggan (100%), perspektif proses bisnis internal (100%), dan perspektif pertumbuhan dan pembelajaran (75%). Oleh karena itu, dengan menggunakan sistem pengukuran kinerja *SWOT Balanced Scorecard* PT.Telkom Indonesia, Tbk diharapkan mampu menggunakan pengukuran kinerja yang lebih seimbang sehingga mampu mendorong tercapainya visi dan misi maupun target perusahaan secara lebih baik.

Kata kunci : pengukuran kinerja, *SWOT Balanced Scorecard*, aspek keuangan dan aspek non-keuangan

ABSTRACT

Changes in economy and technology in Indonesia is growing fast and erratic requires companies to have good performance in order to compete with other companies. Companies need performance measurement system that is able to measure overall company performance. Performance measurement is systematic and ongoing process to assess the efficacy and kegalanpelaksanaan activities in accordance with the program, policies, objectives and goals set in realizing the vision and mission of the organization unit / work. Measurable performance measurement can help to encourage the achievement of performance and achievement of the target company. Companies often only measure performance in terms of financial aspect without regard to non-financial aspects are equally important. To be able to measure the performance required in a balanced performance measurement system that measures the financial aspects and non-financial aspects of the Balanced Scorecard. And measure the company's position in the industry using SWOT. By combining these two methods, companies can develop strategies, create programs, determine the range of activities, setting strategic goals, define benchmarks to evaluate the performance of each activity.

PT. Telkom Indonesia, Tbk CIS Division is the company that manages the interconnection, multimedia, network and VAS services that provide services to Olo (Other Licence Operator). PT. Telkom Indonesia, Tbk CIS Division had only measured the performance of the company from the financial aspect is to use the report Revenue and EBITDA. Measurement of performance using the financial aspects of the company is certainly not adequate because it only focuses on financial aspects only. Performance measurement results with the SWOT Balanced Scorecard has an average yield of total achievement of 90.62% with the financial perspective (81.24%), the customer perspective (100%), internal business process perspective (100%), and learning and growth perspective (75%) . Therefore, by using a system of performance measurement SWOT Balanced Scorecard PT.Telkom Indonesia, Tbk expected to use a more balanced performance measurements so as to encourage the achievement of the vision and mission as well as to better target the company.

Keywords: performance measurement, *SWOT Balanced Scorecard*, financial aspects and non-financial aspects