

**BALANCED SCORECARD PERSPECTIVE AS AN ALTERNATIVE
IMPLEMENTATION OF PERFORMANCE MEASUREMENT ON A CASE
STUDY PT PERTAMINA (PERSERO) UNIT PEMASARAN III JAKARTA**

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ABSTRACT

Balanced scorecard is one of the management system which can be used company performance measurement purpose, observing the development of the performance, and also relating the strategy to the company's programs which achieving the vision that had been set by the company. The leader of the company can apply balanced scorecard which always observes through various perspectives: financial, customer, internal business process, learning and growth. BSC was different from another method of performance measurement system, it tries to balance between short term and long term objectives of the company, external and internal factors, and also the leading and lagging factors with the final objectives to achieve the company's vision. Performance measurement system should have purpose to strategy execution. Management has an authority to set the best alternative performance measurement in which appropriate with the corporate strategy. The system should be referred to company's keys success factor in the present and future business. The objective from this research is to investigate and to find out the implementation of balanced scorecard in the company, especially in Indonesia, which appropriate with the related theory. It is important to explain how well performance measurement system in term applying corporate strategy that could be related to cost efficiency and effectiveness, time and quality.

PT. Pertamina (Persero) UPms III is the company which has marketing dan trading activity. They apply the aggressive growth revenue and product development strategy. Revenue strategy could be achieved by enlarged the selling product. In the other hand, production strategy could be achieved if they had an ability to make efficiently in operation activity. Company had applied balanced scorecard as a performance measurement system well, but they couldn't able optimizing few measurement in its perspectives and setting an appropriate measurement with their strategy. Setting an ambitious strategy would complicated employees performance regarding to the corporate objectives. Corporate strategy should be fitted with the actual condition.

Key Words: Balanced Scorecard, Measurement