ABSTRAK

Terdapat banyak cara untuk mengevaluasi kinerja manajemen. Penelitian ini membandingkan dua metode pengukuran kinerja, yaitu antara Penilaian Tingkat Kesehatan menurut Kepmen BUMN No. 100 Tahun 2002 dan Balanced Scorecard yang telah diimplementasikan di PT PGN (Persero) Tbk-Distrik Banten pada tahun 2008.

Variabel pembanding yang digunakan terbagi dalam empat perspektif, yaitu perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, dan perspektif pembelajaran dan pertumbuhan, dengan indikator-indikator yang terdapat pada masing-masing metode penilaian. Pengukuran kinerja berdasarkan Kepmen BUMN No. 100 mengenai Tingkat Kesehatan BUMN lebih menekankan bobot penilaian pada perspektif keuangan. Sementara pengukuran kinerja berdasarkan Balanced Scorecard lebih menekankan pada perspektif non keuangan, terutama perspektif pelanggan dan proses bisnis internal.

Pengukuran kinerja berdasarkan Kepmen BUMN No. 100 Tahun 2002 menghasilkan penilaian realisasi kinerja dengan angka sempurna, yaitu 100 dengan kategori *Sehat*, sementara berdasarkan Balanced Scorecard, realisasi kinerja hanya mencapai 88,5% dari keseluruhan bobot penilaian, dengan beberapa perspektif yang tidak mencapai target, yaitu perspektif keuangan, pelanggan, dan proses bisnis internal.

Kata Kunci: pengukuran kinerja, balance scorecard, keuangan, pelanggan, proses bisnis internal, pembelajaran dan pertumbuhan

ABSTRACT

There are many methodes to evaluate management performance. This research compares two methodes of performance assesment, between Health Status Assesment based on BUMN Ministerial Decision No 100/2002 and Balanced Scorecard which are implemented at PT PGN (Persero) Tbk-Banten District on 2008.

Comparative variables which are used divide into four perspectives, which are financial perspective, customer perspective, internal business process perspective, and learning and growth perspective, with indicators in each assesment methodes. Performance assesment based on BUMN Ministerial Decision No 100/2002 about BUMN Health Status more emphasize score assesment into financial perspective. Meanwhile performance assesment based on Balanced Scorecard more emphasize it into non-financial perspective, especially customer and internal business process perspective.

Performance assesment based on BUMN Ministerial Decision No 100/2002 give performance realization assesment result with perfect score, which is 100 with Health category, meanwhile based on Balanced Scorecard, performance realization only achieve 88,5% among all assestment scores, with several perspectives that can't achieve at target, which are financial, customer, and internal business process perspectives.

Keywords: performance assesment, balance scorecard, financial, customer, internal business process, learning and growth