- STRATEGIC PLANNING
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TESIS

PENYUSUNAN *STRATEGY MAP* BERBASIS *BALANCED SCORECARD* PADA MASKAPAI PENERBANGAN GARUDA-CITILINK INDONESIA

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Oleh:
Made Lokamana Permanasukma

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PROGRAM STUDI MAGISTER AKUNTANSI
UNIVERSITAS AIRLANGGA
SURABAYA
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Dalam Program Studi Magister Akuntansi

Pada Program Pasca Sarjana Universitas Airlangga

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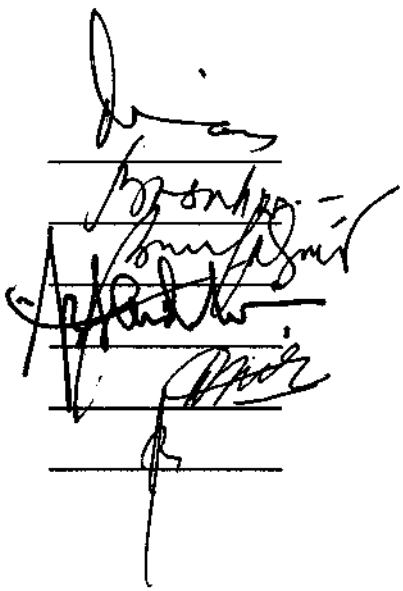

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Penulis

SUMMARY

The good performance measurement system must include some critical factors likely influencing the company's success both at recent and future times. The performance reflects the company's goals and strategies, as well as describes the way in which any jobs are be carried out by taking into consideration of the cost, time, and quality. The performance measurement system successfully implemented in the past merely focused on financial aspects but now this is not adequate anymore since there are several other factors that need to be considered. Furthermore, the good financial performance of the company might have been accomplished but this may be deliberately created in favor of the short advantages only by disregarding the long-term decisions that are likely to be more crucial than the good financial performance.

Realizing that the performance measures brought into practice in most companies was not adequate, Kaplan and Norton introduced the *Balanced Scorecard* concept. This *Balanced Scorecard* furnished the financial performance measures in the past with a drivers measure in the future. That is, the comprehensive measurement and managerial system should explain a relationship between the improved operation and the increased financial performance.

When a strategy will be implemented, the first thing we need to do is making an explanation about it. The most important is how the people present in the company understand and interpret the stategy with the high awareness and consensus. To this end, a common framework is recently developed to account for, communicate and implement the strategy. This new framework is *Strategy Map* composed of the over-reaching logic and architectures necessary to clarify the strategy. The *Strategy Map* is generally used to translate a high-level mission statement into a more specific action. The *Strategy Map* demonstrates a consistent method to describe the predetermined strategy, goals, and measurement.

This thesis tried to present the research result on the strategy implementation system at Garuda-Citilink airline. The objective of the research was firstly to develop the *Strategy Map* for Garuda-Citilink airline and secondly to design the *Balanced Scorecard* for Garuda-Citilink based on *Strategy Map.*

The result indicate that firstly through the *Strategy Map*, the strategy that the Garuda-Citilink has implemented for accomplishing its goals were more easiy to be

communicated and explained, particularly the strategic isues became more obvious making it easier to do strategy monitoring. Second, the used of the *Balanced Scorecard* as the performance measurement system brought about a better reliability and predictability in the strategy implementation.

ABSTRACT

This thesis attempted to analyze *Strategy Map* and *Balanced Scorecard* as a performance measurement system. The objective of the research was to develop the *Strategy Map* and design the *Balanced Scorecard* for Garuda-Citilink airline.

The first step in developing the *Strategy Map* was translating the company's vision, mission, basic values, goals, and strategy in to the strategic issues. Some strategic issues included a orientation, commitment and instrument necessary to mobilize the resources and business energy with the view of putting the predetermined goals into reality. The organization's goals represented principal targets in the coming years which in turn highly determined company's direction and its survival. Such goals should be formulated appropriately to provide a direction or guidance about how the organization would pursue its dreams in the future.

The strategic issues in Garuda-Citilink in the light of the research results were revealed below. First, as for the financial aspect, the strategic issues were related to the revenue growth and cost reduction. Second, the strategic issues in associated with customer were an improvement in service quality and the improved relationship with customers. Third, the financial factor related strategic issues consisted of the improvement in quality of processes involved in service innovation, the increased service quality process delivered to the customers and an integration of internal service process. Finally, the growth and learning perspective had strategic issues in the form of developing strategic skill, MIS utilization, and personal growth.

The comprehensive *Balanced Scorecard* development for Garuda-Citilink airline not only required *Strategy Map* but also *strategic issues, strategy measures, targets, and initiatives* necessary for *Balanced Scorecard* development.

Key-words: Strategy Map, Balanced Scorecard, strategic issues, strategy measures, targets, initiatives.

DAFTAR ISI

Sampul Depan i
Sampul Dalam ii
Prasyarat Gelar iii
Persetujuan iv
Penetapan Panitia v
Kata Pengantar vi
Summary viii
Abstract x
Daftar Isi xi
Daftar Gambar xv
Daftar Tabel xvi

Bab I Pendahuluan 1
1.1. Latar Belakang 1
1.2. Rumusan Masalah 4
1.3. Tujuan Penelitian 5
1.4. Manfaat Penelitian 5

Bab 2 Tinjauan Pustaka 6
2.1. Penelitian Terdahulu 6
2.2. Keunggulan Bersaing dan Strategi Generik 10
2.3. Pengertian *Low Cost Carrier* 16
2.4. Sistem Pengendalian dan Pengukuran Kinerja 18
2.5. *Strategy Map* 21
2.6. *Balanced Scorecard* 26
2.7. *Balance Scorecard Perspective* 33
2.7.1. *Financial Perspective* 35
2.7.2. *Customer Perspective* 37
2.7.2.1. *Customer Core Measurement Group* 39
2.7.2.2. *Customer Value Proposition* 41
2.7.3. *Internal Business Process Perspective* 42

2.7.3.1. Inovasi 44
2.7.3.2. Operasi 47
2.7.4. *Learning and Growth Perspective* 52
2.8. Penggunaan *Balanced Scorecard* Sebagai Sebuah Sistem Manajemen Stratejik 52

Bab 3 Kerangka Konseptual Dan Proposisi Penelitian 54
3.1. Kerangka Konseptual 54
3.2. Proposisi Penelitian 59

Bab 4 Metode Penelitian 60
4.1. Pendekatan Penelitian 60
4.2. Batasan Penelitian 61
4.3. Unit Analisis 61
4.4. Logika yang Mengaitkan Data dengan Proposisi 62
4.5. Kriteria Keabsahan Data 62
4.5.1. *Dependability* dan *Conform Ability* 63
4.6. Teknik Pengumpulan Data 63
4.6.1. Wawancara 63
4.6.2. Studi Dokumen 64
4.7. Analisis Data 64
4.7.1. Reduksi Dara 65
4.7.2. Penyajian Data 66
4.7.3. Menafsirkan Data dan Penarikan Kesimpulan 67

Bab 5 Analisis Dan Penyajian Data 68
5.1. Gambaran Umum Perusahaan 68
5.2. Hasil Studi Dokumen 75
5.2.1. Visi dan Misi 75
5.2.2. Nilai Dasar 76
5.2.3. Tujuan 76
5.2.4. Strategi 77
5.2.4.1. Produk/ Jasa 77
5.2.4.2. Pemasaran 78
5.2.4.3. Sumberdaya Manusia dan Teknologi 79
5.2.4.4. Keuangan 80

5.2.4.5. Sistem Pengukuran Kinerja 80
5.3. Hasil Wawancara 81
5.3.1. Pertanyaanpertanyaan yang Berhubungan dengan Kebutuhan Manajemen Puncak Garuda Citilink Akan Alat/ Sarana untuk Mengkomunikasikan Strategi 81
5.3.2. Pertanyaan-pertanyaan yang Berhubungan dengan *Balanced Scorecard* Sebaga Sistem Pengukuran Kinerja dan *Strategic Measures* Masing-masing Perspektif *Balanced Scorecard* 85
5.3.2.1. Pertanyaan-pertanyaan yang Berhubungan dengan *Strategic Measures* Perspektif Keuangan 87
5.3.2.2. Pertanyaan-pertanyaan yang Berhubungan dengan *Strategic Measures* Perspektif Pelanggan 88
5.3.2.3. Pertanyaan-pertanyaan yang Berhubungan dengan *Strategic Measures* Perspektif Proses Bisnis Internal 90
5.3.2.4. Pertanyaan-pertanyaan yang Berhubungan dengan *Strategic Measures* Perspektif Pertumbuhan dan Pembelajran 91

Bab 6 Analisis Dan Penyajian Data 92
6.1. Pembahasan Proposisi Pertama 92
6.2. Pembahasan Proposisi Kedua 99
6.2.1. Pengukuran Perspektif Keuangan 99
6.2.2. Pengukuran Perspektif Pelanggan 101
6.2.3. Pengukuran Perspektif Proses Bisnis Internal 105
6.2.4. Pengukuran Perspektif Pertumbuhan dan Pembelajaran 110
6.3. Penyusunan *Initiatives (Action Plans)* 111
6.3.1. *Initiatives (Action Plans)* Perspektif Pelanggan 112
6.3.2. *Initiatives (Action Plans)* Perspektif Proses Bisnis Internal 115

6.3.3. *Initiatives (Action Plans)* Perspektif Pertumbuhan Dan Pembelajaran 117

Bab 7 Penutup 121
7.1. Simpulan 121
7.2. Saran 123

Daftar Pustaka 124

DAFTAR GAMBAR

Gambar 2.1. *Model for designing Strategy Map* 8

Gambar 2.2. *The Five Force Model* 12

Gambar 2.3. *Generic Building Bloks of Competitive Advantage* 14

Gambar 2.4. Bagan *Strategy Map* 25

Gambar 2.5. *The Balanced Scorecard Provide a Frameworks to Translate A Strategy into Operational Terms* 30

Gambar 2.6. *The Customer Perspective-Core Measures* 41

Gambar 2.7. *The Customer Perspective-Value Proposition* 41

Gambar 2.8. *The Internal Business Process Perspective The Generic Value Chain Model* 44

Gambar 3.1. Kerangka Pikir Penelitian 54

Gambar 5.1. Struktur Organisasi PT Garuda Indonesia 70

Gambar 5.2. Struktur Organisasi *Strategic Business Unit Citilink* 71

Gambar 6.1. *Strategy Map Garuda*-Citilink 97

DAFTAR TABEL

Tabel 4.1. Logika yang Mengaitkan Data dengan Proposisi Penelitian 62

Tabel 5.1. Visi dan Misi Garuda-Citilink 76

Tabel 6.1. Hasil Wawancara tentang Hambatan dan Kebutuhan Manajemen akan Alat untuk Mengkomunikasikan Strategi 92

Tabel 6.2. Tujuan, Strategi dan Isu Strategis Garuda-Citilink 94

Tabel 6.3. *Scorecard* Perspektif Keuangan Garuda-Citilink 101

Tabel 6.4. *Scorecard* Perspektif Pelanggan Garuda-Citilink 105

Tabel 6.5. *Scorecard* Perspektif Proses Bisnis Interna Garuda-Citilink 109

Tabel 6.6. *Scorecard* Perspektif Pertumbuhan dan Pembelajaran Garuda-Citilink 111

Tabel 6.7. *Balanced Scorecard* Maskapai Penerbangan Garuda Citilink 119