

RINGKASAN

DESAIN SISTEM MANAJEMEN BALANCED SCORECARD UNTUK PT PERKEBUNAN NUSANTARA XI (PERSERO) SURABAYA

Penerapan visi, misi, dan strategi secara tepat diperlukan perusahaan agar dapat terus menjalankan usahanya dan dapat bertahan hidup. Visi dan strategi dinyatakan dalam bentuk tujuan strategis, ukuran-ukuran, dan target yang jelas kemudian dikomunikasikan kepada setiap anggota organisasi sehingga diharapkan anggota organisasi dapat mengerti dan menerapkan pada pekerjaannya sehari-hari agar tujuan organisasi tercapai. Strategi yang telah dirumuskan, selanjutnya diterjemahkan ke dalam perspektif *balanced scorecard*. Metode ini memberi kerangka kerja, bahasa, untuk mengkomunikasikan misi dan strategi, memberi informasi kepada para pekerja tentang faktor yang mendorong keberhasilan saat ini dan yang akan datang. Komponen yang paling penting dari sistem manajemen *balanced scorecard* adalah *strategy map* yang dibuat untuk menguraikan bagaimana organisasi menciptakan nilai yang dihubungkan dengan pelaksanaan strategi dan perumusan strategi. Membangun *strategy map* melibatkan pemahaman kunci tema strategis di dalam empat perspektif umum: keuangan, pelanggan, proses bisnis internal, pembelajaran dan pertumbuhan.

PT Perkebunan Nusantara XI (Persero) Surabaya atau PTPN XI merupakan BUMN Perkebunan yang bergerak dalam bidang usaha perkebunan tebu yang menghasilkan produk utama berupa gula pasir dan produk lanjutan berupa tetes, alkohol dan spiritus. Selain itu juga memiliki satu unit pabrik karung goni, satu unit pabrik karung plastik dan mengoperasikan empat unit rumah sakit umum. Selama ini, pengukuran kinerja dinilai berdasarkan Keputusan Menteri BUMN No. KEP-100/MBU/2002 tentang Penilaian Tingkat Kesehatan Badan Usaha Milik Negara dan implementasi strategi berdasarkan program kerja yang tertuang dalam RKAP (Rencana Kerja dan Anggaran Perusahaan) yaitu rencana kerja dengan rentang waktu 1 (satu) tahun. Sistem perencanaan yang hanya mengandalkan pada anggaran, tidak memadai untuk mempertahankan kelangsungan hidup organisasi dalam lingkungan bisnis yang kompetitif dan kompleks. Oleh karena itu, visi, misi, dan strategi PTPN XI perlu diterjemahkan ke dalam sistem manajemen *balanced scorecard*.

Pendekatan yang digunakan dalam penelitian ini adalah pendekatan kualitatif, pemilihan pendekatan ini untuk menjelaskan (*explanatory*) bagaimana mendesain sistem manajemen *balanced scorecard* pada PTPN XI sehingga menyajikan 2 (dua) proposisi penelitian, yaitu (1) Desain *strategy map* dapat menjelaskan sasaran-sasaran strategis dan proses penciptaan nilai menjadi lebih jelas, (2) Desain tolok ukur kinerja dapat menerjemahkan sasaran strategis yang ada pada *strategy map* menjadi ukuran, target, dan inisiatif agar strategi perusahaan lebih mudah dikelola.

Sasaran strategis teratas perspektif keuangan PTPN XI yaitu peningkatan laba yang dapat dicapai melalui penurunan biaya, peningkatan pendapatan, serta tetap mengacu pada indikator-indikator penilaian tingkat kesehatan BUMN sesuai Keputusan Menteri BUMN. Perspektif selanjutnya, perusahaan berupaya untuk meningkatkan kepuasan pelanggan melalui kualitas produk, layanan, dan pengembalian nama baik perusahaan (*image*). Upaya yang dilakukan oleh perusahaan dalam rangka mensukseskan pelaksanaan strategi pada perspektif keuangan dan pelanggan adalah peningkatan kualitas bahan baku, peningkatan hasil produksi, dan melakukan pengembangan sistem pemasaran. Pada perspektif pembelajaran dan pertumbuhan, PTPN XI memaksimalkan *human capital* dalam meningkatkan kualitas sumber daya manusia melalui pengembangan SDM, mengupayakan komposisi SDM yang ideal, dan berupaya untuk mengembangkan sistem informasi yang efektif untuk memaksimalkan *information capital*.

Tolok ukur sasaran strategis peningkatan laba adalah persentase laba bersih sebelum pajak, tolok ukur penurunan biaya adalah persentase penurunan HPP, kemudian tolok ukur peningkatan pendapatan adalah tingkat pertumbuhan rata-rata. Terakhir, indikator-indikator penilaian tingkat kesehatan BUMN ada 3 (tiga) aspek yaitu aspek keuangan, aspek operasional, dan aspek administrasi. Pada perspektif pelanggan, tolok ukur kualitas produk gula adalah Standard ICUMSA 150 IU, sedangkan tolok ukur layanan adalah keluhan pelanggan. Tolok ukur untuk sasaran strategis perspektif proses bisnis internal, peningkatan kualitas bahan baku yaitu proses pembibitan, penanaman, penebangan. Peningkatan hasil produksi adalah persentase tingkat produksi, sedangkan pengembangan sistem pemasaran diukur dengan berkembangnya jaringan ritel. Pada perspektif pembelajaran dan pertumbuhan, tolok ukur dalam mengupayakan komposisi SDM yang ideal adalah jumlah tenaga kerja sedangkan pengembangan SDM adalah telah diberikannya pelatihan-pelatihan kepada semua karyawan perusahaan. Tolok ukur sistem informasi yang efektif adalah tersedianya jaringan komputer yang terintegrasi antar semua bidang.

Desain sistem manajemen *balanced scorecard* ini membantu PTPN XI dalam mengimplementasikan strategi korporat yang efektif untuk mencapai sukses berkelanjutan di masa mendatang.

SUMMARY

THE DESIGN OF BALANCED SCORECARD MANAGEMENT SYSTEM IN PT PERKEBUNAN NUSANTARA XI (PERSERO) SURABAYA

The exact implementation of vision, mission, and strategy is truly essential for a company in order to keep exist and to survive. The vision and strategy are stated in strategic objectives, measurements and targets, and then they are communicated to every organization member. Hopefully, the organization member can understand and implement this vision and strategy in their daily works in order to achieve the organization aim. The strategy, which has been stated, then it is translated to balanced scorecard perspective. This method gives a framework and a language to communicate mission and strategy, to give information to employees about push factors for success. The most important component of balanced scorecard management system is the strategy map which is made to describe how the organization creates values related with the making and implementation of strategy. Developing the strategy map requires understanding of key strategic themes in four general perspectives: financial, customer, internal business process, learning and growth.

The PT Perkebunan Nusantara XI (Persero) Surabaya generally known as PTPN XI is a one of state-owned enterprises (BUMN) involving in sugarcane plantation business, producing sugar as the main product, molasses as the co-products, and derivative of molasses inform of alcohol and methylated spirit. In addition, the company also operates one facility for gunny sack manufacturer, one unit of plastic sack manufacturer, and four units of public hospital. Usually, the performance indicator had been measured by the Decision of the Minister of State-Owned Enterprise Number KEP-100/MBU/2002 about The Evaluation of "Healthy" Level of BUMN and strategic implementation based on working program which has been described on RKAP (Working Plan and Company Budget). The RKAP is one year period of working plan. The planning system which only counts on a budget, will not enough to keep the organization alive in a competitive and complex business environment. Thus, the vision, mission, and company strategy are absolutely necessary to translate in the balanced scorecard management system.

This research employs a qualitative method. The reason of using this approach is to explain (explanatory) on how to design balanced scorecard management system in PTPN XI in order to proposes 2 (two) proposition, which are: (1) The design of strategy map can explain strategic objectives and also it can make value created process clearer, (2) the design of performance measurement can translate strategic objective in the strategy map to become measurement, target and initiative so that the company strategy will be easier to manage.

The main strategic objective of financial perspective of PTPN XI is increasing profit which can be reached through cost reduction, increasing of income, and to keep using of indicators of evaluation of "healthy" level of BUMN based on the rule of Minister of BUMN. The next perspective, which is customer perspective,

the company has to try to increase customer satisfaction through increasing of product quality, services, and maintaining a good company image. The efforts which are done by company to succeed the implementation of strategy on financial perspective and customer is increasing of raw material quality, increasing of product result, and developing marketing system. In learning and growth perspective, PTPN XI maximizes human capital to increase human resource management through developing of human resource management, creating an ideal human resource management composition, and developing effective system information to maximize information capital.

The measure of strategic objective of the increasing profit is the percentage of net profit before tax, the measure of cost reduction is percentage of the cost of goods sold reduction, and the measure of the increasing of income is the average growth. Lastly, there are 3 (three) indicators of level of health of BUMN: financial, operational aspect, and administrative aspect. In customer perspective, the measure of sugar quality is standard ICUMSA 150 IU, while the measure of service is customer complaint. The measure of internal business perspective process for increasing of raw material quality is process the seed, process the cultivation, and process hewing. The increasing of production is the percentage of production. The measure of developing marketing system is the selling of product in market. In the learning and growth perspective, the measure of the ideal HRD composition is the number of labors while the measurement of HRD development is giving trainings to all company's employees and the measure of information capital is the available of computer based information system.

The design of balanced score card management system, indeed, helps PTPN XI to implement corporate strategy effectively to achieve sustainable success in the future.

ABSTRACT

THE DESIGN OF BALANCED SCORECARD MANAGEMENT SYSTEM IN PT PERKEBUNAN NUSANTARA XI (PERSERO) SURABAYA

In order to sustain and develop aggressively in long term, company needs to translate its vision, mission and strategy into action plans of balanced scorecard strategy map. This research aims to design a strategy map and performance measurement for PT Perkebunan Nusantara XI (Persero) Surabaya or PTPN XI. Designing strategy map of PTPN XI requires understanding of key strategic themes in four general perspectives: financial, customer, internal business process, learning and growth.

This research employs a qualitative method of a single case study with one analyzed unit. Data were collected through observation, interview and documentation. This research was also conducted some interviews with The head of Finance, The head of Marketing, The head of Processing Management, The head of Human Resource Management, The head of Accounting, Corporate Secretary, and Secretary of Plantation Labor Union.

There are several results of this research: (1) Strategic objective of financial perspective, which is the increasing profit, can be reached through the reduction of cost, the increasing of income, and to keep using of indicators of evaluation of healthy level of BUMN based on the rule of Minister of BUMN, (2) Strategic objective of customer perspective, which is the increasing of customer satisfaction, can be reached through the increasing of product quality, services, and maintaining a good company image, (3) Strategic objectives of internal business process is increasing of raw material quality, increasing of product result, and developing marketing system, (4) Strategic objective of learning and growth perspective, which is a maximum human capital, can be reached through the development of human resource management, to create an ideal human resource management composition, and to develop effective system information to maximize information capital.

The determination of performance measurement in PTPN XI is based on strategy map of each perspective. Strategic objectives of four perspectives which are related one to each other will result in performance measurement which are also interconnected, comprehensive and balance. In fact, the design of balanced scorecard management system helps PTPN XI in implementing corporate strategy effectively to gain a sustainable success in the future.

Keywords: Balanced Scorecard, Strategy Map, Performance Measurement, Targets, Initiative Strategic.