

menggunakan tiga unit analisis yaitu: program komunikasi dan pendidikan, mengaitkan Balanced Scorecard dengan sasaran dan ukuran tim atau personal, dan menghubungkan Balanced Scorecard dengan sistem imbalan. Pengumpulan data dilakukan dengan wawancara, dan dokumentasi. Pertanyaan protokol disusun untuk meningkatkan reliabilitas penelitian. Tahap-tahap penelitian yang dilakukan adalah eksplorasi menyeluruh, eksplorasi terfokus dan tahap konfirmasi. Sedangkan analisis data yang dipilih selama berada di lapangan penelitian meliputi analisis domain, analisis taksonomi, dan analisis komponensial.

Hasil yang diperoleh dari penelitian ini secara umum terdapat gap yang besar antara Balanced Scorecard yang ditawarkan oleh Kaplan dan Norton dengan implemetasi Balanced Scorecard pada Gading Food City yang merepresentasikan implementasi Balanced Scorecard di Indonesia. Gading Food City sebaiknya menggunakan program komunikasi dan pendidikan lebih optimal dengan menggunakan lebih banyak media komunikasi, membangun strategy trees untuk mengkomunikasikan bagaimana seluruh elemen strategi saling berhubungan, dan mengungkapkan ukuran dengan jelas. Perusahaan juga untuk mendapatkan perhatian dan perubahan budaya karyawannya perlu menurunkan sasaran dan ukuran unit bisnisnya dengan sasaran dan ukuran tim atau personalnya dan menghubungkan sistem kompensasi formal dengan ukuran scorecard.

SUMMARY

Evaluated Strategy Communication in Implementation Balanced Scorecard to the All Employees at GFC in Jakarta

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Balanced Scorecard is a new framework for integrating measures derived from strategy. While retaining financial measures of past performance, the Balanced Scorecard introduces the drivers of future financial performance. The drivers, encompassing customer, internal business process, and learning and growth perspective, are derived from an explicit and rigorous translation of the organization's strategy into tangible objectives and measures.

The report of the success of applying Balanced Scorecard throughout the world in the multiple aspects of the organization activities, we have found it in many literatures. This success, however, was not pursued by a successful implementation in Indonesia. Many consultants suggest that the main handicap faced is on human factor. In implementation of Balanced Scorecard, the position of the employees is significant due to they are who perform a final execution of the strategy. So, it can be predicted, if the employees was not motivated and did not concern above the objectives and scorecard measures have been made by the organization, then even the strategy have been made well will useless.

Gading Food City (GFC) faces the problem on implementation of its Balanced Scorecard. After two years of the implementation, this program is still running slowly. Many scorecard measures still blank, is not filled with data, especially nonfinancial scorecard measures.

The aim of this research is to get a description comprehensively on how to communicate and link the strategy to the all employees of the company in the practice in Indonesia.

Base on the coceptual framework of this research, the case study of Balanced Scorecard at Gading Food City in Jakarta, which is a unit of bussiness of PT. Summarecon Agung is including: communication and education program, relating Balanced Scorecard with strategy with the reward system. Three propositions have been made based on three unit of analysis mentioned above. P1-Communication and education with continously help all employees to understanding and spirited firm strategy. P2-Linkage Balanced Scorecard with objectives and measures team (departement) or personal drives to achieveing strategic objectives. P3-Lingkage Balanced Score-card with insentive and reward system change culture in achieved scorecard.

This research uses the qualitative research with single case study approach developed by Yin. This case study uses three unit analysis including: communication and education program, relating Balanced Scorecard with objectives and measures team or individual, and relating Balanced Scorecard with reward system. Data collecting is conducted by interviews, and documentations. Protocol question set up to increase the reliability of the research instrument. The steps of the research are including a comprehensive exploration, focused

exploration, and confirmation. Data analysis applied when in the field are including domain analysis, taxonomy analysis, and componential analysis.

Generally, the result of this research can be concluded that there is a great gap between Balanced Scorecard suggested by Kaplan and Norton and the implementation of Balanced Scorecard at Gading Food City which represent the implementation of Balanced Scorecard in Indonesia. Gading Food City should use communication and education programs more optimally by utilizing more communications media, constructed strategy trees to communicate how all element of their strategy are inter-related, and define clearly the measures. To get the concerness and culture change of employees, the company should lessen the objectives and measures of its unit business to team and personal goals and link formal compesation system to scorecard measures.

ABSTRACT

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Keywords: *Strategy Communication, Strategy, Implementation Balanced Scorecard, All Employees.*