

## ABSTRAK

Penelitian ini dilatarbelakangi akan pentingnya sistem manajemen strategis *Balanced Scorecard* sebagai alat untuk mengukur kinerja organisasi yang diperkenalkan oleh Kaplan dan Norton untuk membantu perusahaan dalam menguraikan visi dan misi organisasi ke dalam strategi yang kemudian diterjemahkan kedalam kegiatan operasional sehari-hari. PT. Garam (Persero) merupakan satu – satunya perusahaan BUMN yang bergerak di Industri pegaraman Nasional selama ini dalam pengukuran kinerjanya hanya terbatas pada ukuran finansial dan belum memperhatikan ukuran non finansial, seperti perspektif pelanggan, perspektif proses bisnis internal dan perspektif pembelajaran & pertumbuhan.

Penelitian ini menggunakan pendekatan kualitatif untuk menelaah faktor – faktor penting dalam penyusunan *Balanced Scorecard*. Sumber data diperoleh dari dokumentasi, studi lapangan dan wawancara dengan pihak Manajemen PT. Garam (Persero). Teknik Analisis dari penelitian ini mengadopsi *Nine Step to Success, Framework for Building and Implementing a Balanced Scorecard* (Rohm & Halbach, 2005).

Bedasarkan hasil analisis, tujuan teratas adalah peningkatan profitabilitas & peningkatan pendapatan serta efisiensi biaya. Pada perspektif pelanggan, peningkatan market share dan indeks kepuasan pelanggan. Sasaran strategis dari perspektif proses bisnis internal, operasional dan pemasaran. Sedangkan sasaran strategis dari perspektif pembelajaran dan pertumbuhan, membangun daya saing SDM, mengembangkan daya saing informasi, dan mengembangkan daya saing organisasi.

Rancangan *Balanced Scorecard* ini diharapkan dapat membawa perusahaan mencapai tujuan dan kesuksesan jangka panjang serta dapat memperlihatkan hubungan dan keterkaitan antara satu aspek dengan aspek lainnya yang bermuara pada keberhasilan kinerja keuangan.

Kata Kunci : visi, misi, strategi, *Strategy Map*, *Balanced Scorecard*.

## ABSTRACT

This research is motivated on the importance of strategic management system Balanced Scorecard as a tool to measure the performance of an organization that was introduced by Kaplan and Norton to assist companies in outlining the vision and mission of the organization to the strategy which is then translated into daily operations. PT. GARAM (Persero) is one - the only state-owned company engaged in the industry during this National saltworks in performance measurement is limited to financial measures and do not pay attention to the size of the non-financially, such as customer perspective, internal business processes and learning and growth perspective.

This study used a qualitative approach to examine the factors - an important factor in the preparation of the Balanced Scorecard. Source of data obtained from the documentation, field studies and interviews with the Management of PT. GARAM (Persero). Mechanical analysis of this study adopts the Nine Step to Success, Framework for Building and Implementing a Balanced Scorecard (Rohm & Halbach, 2005).

Based on the results of the analysis, the top goal is to increase profitability and increased revenue and cost efficiency. At the customer's perspective, the increase in market share and customer satisfaction index. The strategic goal of the internal business process perspective, operations and marketing. While the strategic objectives of learning and growth perspective, building the competitiveness of human resources, develop the competitiveness of the information, and develop the competitiveness of the organization.

The design of the Balanced Scorecard is expected to bring the company to goals and long-term success and be able to demonstrate the relationship and linkages between the aspects with other aspects that lead to the success of financial performance.

Keywords: vision, mission, strategy, Strategy Map, Balanced Scorecard.