

ABSTRACT

In the face of such a complex business environment currently required performance measurement method that can accurately assess the performance of the company and thoroughly. Performance measurement tool that combines measures of financial and non-financial performance is the Balanced Scorecard. Balanced Scorecard measures performance from four perspectives, namely financial perspective, customer perspective, internal business perspective, and learning and growth perspectives.

This research was conducted using the data in 2011, a questionnaire on employees, and customers of PT. Kereta Api Indonesia. The study population was a customer and employee of PT. Kereta Api Indonesia, while samples taken each respondent was 32 to 305 employees and respondents to the customer. The questionnaire was tested for validity and reliability. Perspective used in this study consists of the Financial Perspective indicator of liquidity ratios, solvency ratios, and profitability ratios. Then the customer perspective with the indicators of the level of customer satisfaction, customer acquisition rate, and the level of customer profitability. Then the internal business perspective with indicators of the level of safety, level of service, maintenance effectiveness, innovation. And learning and growth perspective with indicators of employee satisfaction and productivity of human resources.

From the results of the study by using the concept of Balanced Scorecard can be concluded that the performance of PT. Kereta Api Indonesia as a whole is good. In the financial perspective with the indicators of liquidity ratios, solvency ratios, and profitability ratios showed a good performance. For the customer perspective shows good performance with a value of 3,408. At the company's internal business perspective can already do a good innovation. And for growth and learning perspective suggests that the level of employee satisfaction was satisfactory with a value of 3.268. Data from these studies it can be concluded that by using the Balanced Scorecard can provide performance evaluation of the PT. Kereta Api Indonesia to better performance in the next period.

Key words : Balanced scorecard, Performance measurement, PT. Kereta Api Indonesia