Balanced Scorecard Implementation Analysis as Strategic Management Instrument in PT Katsushiro Indonesia

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PT Katsushiro Indonesia had to adjust proactively to survive and grow in complex and dynamic competitive environment. To face it, it takes comprehensive and coherent performance analysis, not only focus on financial aspect. The performance analysis that suits for this was balanced scorecard. The purpose of this research was to describe balanced scorecard development process in PT Katsushiro Indonesia, to identify the advantages and disadvantages of balanced scorecard, to identify the problem and support aspect of balanced scorecard design, and to synchronize between balanced scorecard with company strategy. This research was used a purposive sampling to collect data from the selected respondents. The respondents were top-level managers such as vice director, MIS manager, sales assistant manager, operation and control manager, finance and accounting manager and personnel staff. The research methodologies were used descriptive, qualitative and quantitative analysis. The baldrige criteria result was showed that the company has systematic approach in measurement and achieved great balanced. The company also had weaknesses in customer and employee satisfaction measurement. The balanced scorecard needs a review system on key performance indicator so it can be used to face the challenge from dynamic environment. It was recommended that company to build training material and socialize balanced scorecard among the employee more often. It also need to add reward and incentive system on balanced scorecard design.