

ABSTRACT

Performance based balanced scorecard is a performance measurement using financial and non financial measures. By applying a balanced scorecard based performance, companies can assess and evaluate to improve company performance in the future. In improving a performance there are several factors that contribute and influence, namely the implementation of management control systems and organizational culture is good for the company.

The purpose of this research is to know how the system of management control, organizational culture, and performance based on balanced scorecard in PT Barata Indonesia (Persero), and also to know the influence of control system of management and organizational culture to balanced scorecard based on PT Barata Indonesia (Persero) either partially Or simultaneously.

Population in this research are employees of PT Barata Indonesia (Persero). Sampling technique using judgement sampling method, samples taken as much as 42 respondents. The data used in this study are questionnaires distributed to respondents, then analyzed using multiple linier regression analysis method and hypothesis test.

The results showed that simultaneously the management control system and organizational culture affect the performance based on balanced scorecard. Partially management control system and organizational culture have an influence on performance based on balanced scorecard.

Based on the results of the research, then to improve the performance based on balanced scorecard is suggested to improve the implementation of management control system from all aspects. And improve the corporate organizational culture to be a corporate identity in addressing customer needs and expectations.

Keywords: Balanced Scorecard, Corporate Performance, Management Control System, Organizational Culture