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TEORI DAN KONSEPTUALISASI MANAJEMEN KINERJA

UNTUK KEBERLANGSUNGAN ORGANISASI MODERN



TEORI DAN KONSEPTUALISASI

MANAJEMEN KINERJA

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Penerbit widina

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BAB 1

KONSEP DAN EVOLUSI MANAJEMEN KINERJA

A. PENDAHULUAN

Perkembangan dunia bisnis pada abad ke-21 ditandai oleh meningkatnya persaingan global, percepatan transformasi digital, perubahan perilaku pasar, serta dinamika lingkungan ekonomi yang semakin kompleks. Organisasi modern tidak lagi hanya dituntut untuk memperoleh keuntungan semata, tetapi juga harus mampu menciptakan keunggulan kompetitif yang berkelanjutan melalui pengelolaan sumber daya manusia yang efektif. Dalam konteks tersebut, manajemen kinerja menjadi salah satu instrumen strategis yang memiliki peran sentral dalam memastikan keberhasilan organisasi dalam mencapai tujuan jangka pendek maupun jangka panjang.

Sumber daya manusia merupakan aset utama organisasi yang menentukan kualitas pengambilan keputusan, produktivitas kerja, inovasi, dan kemampuan adaptasi perusahaan terhadap perubahan lingkungan bisnis. Keunggulan teknologi, modal, maupun infrastruktur tidak akan memberikan hasil optimal tanpa didukung oleh kinerja sumber daya manusia yang berkualitas. Oleh karena itu, organisasi membutuhkan suatu sistem yang mampu mengelola, mengarahkan, mengevaluasi, serta mengembangkan potensi karyawan secara sistematis. Sistem tersebut dikenal sebagai manajemen kinerja.

Secara konseptual, manajemen kinerja merupakan suatu proses yang dirancang untuk meningkatkan efektivitas organisasi melalui pengelolaan kinerja individu dan tim secara terintegrasi. Manajemen kinerja tidak hanya berfokus pada hasil akhir pekerjaan, tetapi juga memperhatikan proses kerja, perilaku kerja, pengembangan kompetensi, motivasi, komunikasi organisasi, dan penciptaan budaya kerja yang produktif. Dengan demikian, manajemen kinerja memiliki dimensi yang luas karena mencakup aspek

BAB 2

TEORI KINERJA & PERAN MANAJEMEN KINERJA

A. KONSEP KINERJA & GOAL-SETTING THEORY

Kinerja merupakan suatu kegiatan yang sangat penting karena dapat digunakan sebagai ukuran keberhasilan suatu organisasi dalam mencapai tujuannya (Putri et al., 2025). Untuk mencapai kinerja yang optimal, organisasi memerlukan tujuan kerja yang jelas dan terarah. Salah satu teori yang menjelaskan hubungan antara penetapan tujuan dan peningkatan kinerja adalah *Goal-Setting Theory* yang dikembangkan oleh Edwin Locke dan Gary Latham (2002). Teori ini menyatakan bahwa tujuan yang spesifik, jelas, dan menantang dapat meningkatkan motivasi serta mendorong individu mencapai kinerja yang lebih optimal.

1. Konsep Kinerja

Menurut Anwar Prabu Mangkunegara, kinerja merupakan hasil kerja secara kualitas dan kuantitas yang dicapai oleh seorang pegawai dalam melaksanakan tugas sesuai dengan tanggung jawab yang diberikan kepadanya (Mangkunegara, 2005). Sejalan dengan itu, Nadapdap et al. (2025) menyatakan bahwa kinerja merupakan sejauh mana seseorang menjalankan perannya dalam implementasi strategi organisasi, baik dalam mencapai sasaran spesifik yang berkaitan dengan peran individu maupun melalui demonstrasi kompetensi yang dianggap relevan bagi organisasi. Selanjutnya, kinerja juga dapat dipahami sebagai tingkat keberhasilan individu maupun kelompok dalam melaksanakan tugas dan tanggung jawabnya serta kemampuan dalam mencapai tujuan dan standar yang telah ditetapkan (Mustotiah et al., 2025). Dalam konteks organisasi, penilaian kinerja tidak hanya berfungsi sebagai alat untuk mengevaluasi hasil kerja, tetapi juga sebagai instrumen strategis dalam meningkatkan produktivitas dan efektivitas kerja. Hal ini disebabkan karena kinerja merupakan hasil dari suatu proses yang diukur dalam periode waktu tertentu berdasarkan

BAB 3

STRATEGI ORGANISASI DAN ALIGNMENT KINERJA

Peta Materi

Bab ini membahas hubungan antara strategi organisasi dan sistem manajemen kinerja. Fokus utama bab ini bukan hanya menjelaskan konsep strategi, tetapi juga menunjukkan cara menerjemahkan visi, misi, tujuan strategis, sasaran, indikator kinerja utama, target, program, dan perilaku kerja menjadi satu rantai logis yang saling menguatkan. Tanpa rantai tersebut, organisasi mudah memiliki banyak indikator, tetapi tidak memiliki arah kinerja yang jelas.

Pembahasan disusun untuk membantu pembaca menganalisis dua isu pokok. Pertama, bagaimana visi, misi, strategi, dan kinerja saling berhubungan. Kedua, bagaimana organisasi mengevaluasi apakah KPI yang digunakan telah selaras dengan strategi. Dua isu ini penting karena kinerja organisasi tidak hanya ditentukan oleh kualitas rencana strategis, tetapi juga oleh mutu penerjemahan rencana tersebut ke dalam indikator, target, inisiatif, anggaran, proses, dan tanggung jawab kerja.

Referensi yang digunakan menekankan literatur akademik tiga tahun terakhir, terutama studi tentang strategic alignment, performance measurement, performance management system, Balanced Scorecard, KPI, dan desain evaluasi kinerja. Literatur mutakhir menunjukkan bahwa alignment bukan kegiatan administratif. Alignment merupakan kemampuan organisasi untuk membuat pilihan strategis, menetapkan ukuran keberhasilan, mengarahkan sumber daya, dan menjaga konsistensi perilaku di berbagai level organisasi.

Bab ini juga menambahkan studi kasus ilustratif. Kasus disusun sebagai alat latihan diagnosis, bukan klaim atas data organisasi tertentu. Setiap kasus menggunakan sintesis prinsip dari strategic alignment, performance

BAB 4

KPI DAN *CASCADING PERFORMANCE*

A. KEY PERFORMANCE INDICATOR (KPI)

Saat ini di mana persaingan antar organisasi semakin ketat dan berubah-ubah, pengukuran kinerja menjadi hal yang sangat penting untuk memastikan bahwa tujuan organisasi bisa tercapai. Organisasi masa kini tidak hanya memperhatikan hasil akhir, tetapi juga memperhatikan cara proses untuk mencapai tujuan itu bisa diukur, dianalisis, dan terus diperbaiki. Salah satu alat yang paling sering dipakai dalam pengelolaan kinerja adalah KPI.

KPI adalah alat yang bisa diukur untuk menilai seberapa berhasil suatu organisasi, bagian kerja, atau orang dalam mencapai tujuan strategis dan operasional yang telah ditetapkan. KPI membantu organisasi untuk mengubah visi dan strategi menjadi ukuran yang jelas, sehingga membuat proses evaluasi dan pengambilan keputusan menjadi lebih mudah (Maté et al., 2012; Maté et al., 2017).

Penggunaan KPI semakin meningkat karena organisasi membutuhkan cara yang objektif, jelas, dan berdasarkan data untuk mengukur kinerja. Berbagai bidang, seperti industri pembuatan, energi, pendidikan, pemerintahan, dan layanan publik, menggunakan KPI sebagai alat utama untuk meningkatkan efektivitas organisasi. Dengan KPI, organisasi bisa melihat apakah strategi yang diterapkan sudah berjalan sesuai dengan target atau perlu ada perbaikan.

1. Pengertian

KPI adalah alat yang digunakan untuk mengukur secara kuantitas dan juga secara kualitas seberapa baik suatu organisasi berhasil mencapai tujuan-tujuan strategis yang telah ditetapkan. KPI adalah alat yang digunakan untuk mengelola dan mengontrol yang memberikan informasi tentang seberapa baik organisasi mencapai tujuannya secara teratur dan dapat diukur (Helmold & Terry, 2017).

BAB 5

PERANCANGAN INDIKATOR KINERJA BERBASIS *OUTCOME*

Tujuan Pembelajaran

Setelah mempelajari bab ini, mahasiswa mampu:

- Menjelaskan konsep KPI berbasis *outcome* dan perbedaannya dengan *output*
- Mengidentifikasi landasan teoritis perancangan KPI (BSC, MBO, SMART, *Cascading*)
- Menerapkan kerangka OECD dalam penyusunan indikator kinerja berbasis *outcome*
- Melakukan *cascading* KPI dari level korporat ke level unit dan individu
- Merumuskan KPI yang memenuhi kriteria SMART dengan elemen operasional lengkap
- Mengidentifikasi Critical Success Factors (CSF) sebagai dasar pemilihan KPI
- Menerapkan siklus monitoring dan evaluasi KPI secara berkelanjutan

A. INDIKATOR KINERJA DALAM MANAJEMEN MODERN

Menurut Michael Armstrong, penilaian kinerja bukan hanya melakukan penilaian sesuai administrasi tahunan, tetapi merupakan dialog strategis yang mendalam antara atasan/manajer dan bawahan/karyawan (Armstrong & Taylor, 2022). Hal ini selaras dengan penelitian Pangesti et al. (2025) yang menunjukkan bahwa penilaian kinerja pegawai pada teori Armstrong dapat ditambahkan variabel motivasi dan disiplin kerja dalam penerapannya di Indonesia. Tantangan utama organisasi dalam industri 5.0 adalah

BAB 6

BALANCE SCORECARD

A. KONSEP DAN DEFINISI *BALANCE SCORECARD*

Balanced Scorecard pada hakikatnya merupakan sistem manajemen strategis yang menerjemahkan visi dan strategi organisasi ke dalam seperangkat tujuan, indikator kinerja, target kuantitatif, serta inisiatif program yang terukur dan saling terkait (Kaplan & Norton, 1996). Terminologi"balanced" dalam konsep ini merujuk pada keseimbangan antara dua dimensi pokok: (1) keseimbangan antara indikator finansial dan non-finansial; serta (2) keseimbangan antara perspektif jangka pendek dan orientasi jangka panjang.

Niven (2014) memperluas pemahaman ini dengan mendefinisikan BSC sebagai sistem manajemen yang tidak sekadar berfungsi sebagai alat pengukuran, melainkan sebagai mekanisme komunikasi dan implementasi strategi. Dalam pandangan ini, BSC berfungsi menjembatani kesenjangan yang sering kali terjadi antara perumusan strategi pada level puncak dengan pelaksanaan operasional di lini terdepan organisasi.

Lebih lanjut, Kaplan dan Norton (2004) mempertegas bahwa BSC merupakan kerangka yang menghubungkan visi, strategi, tujuan strategis, indikator kinerja utama (Key Performance Indicator/KPI), target, serta inisiatif program dalam satu sistem yang kohesif. Dengan demikian, BSC bukan sekadar scorecard atau kartu nilai, melainkan sebuah arsitektur manajemen yang menyeluruh.

B. ALASAN ORGANISASI MEMBUTUHKAN BSC

Kaplan dan Norton (1992) mengidentifikasi sejumlah keterbatasan mendasar dari sistem pengukuran kinerja berbasis finansial semata yang mendorong kebutuhan akan BSC. Pertama, ukuran finansial bersifat lagging indicator—hanya mencerminkan hasil aktivitas masa lalu tanpa memberikan petunjuk mengenai kinerja masa depan. Kedua, sistem pengukuran finansial konvensional tidak mampu menangkap nilai-nilai

BAB 7

MENGELOLA PROSES MONITORING DAN EVALUASI KINERJA

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A. MONITORING

Monitoring merupakan proses berkelanjutan pengumpulan dan analisis data untuk tujuan pengendalian (control) (Crawford & Bryce, 2003). Monitoring dapat dikatakan pula sebagai sebuah bentuk proses rutin untuk memastikan kegiatan berjalan sesuai rencana (*On track*). Fokus yang dimiliki monitoring merupakan fokus internal yang didorong oleh kebutuhan manajemen dengan penekanan pada efisiensi proyek atau program kerja yang dilakukan sebuah Perusahaan. Dalam hal pengimplementasiannya di suatu organisasi atau perusahaan, monitoring merupakan pelaporan dan penilaian internal secara rutin terhadap metrik efisiensi proyek atau program kerja. Hal Ini berarti mengukur sejauh mana pelaksanaan aktual sesuai atau tidaknya dengan pelaksanaan yang direncanakan. Utamanya untuk meningkatkan kualitas pengambilan keputusan oleh manajemen Perusahaan. Monitoring atau pemantauan juga bisa merujuk pada proses pelacakan dan pemeriksaan data masukan (input), keluaran (output), dan hasil (outcome) yang dikumpulkan secara terus-menerus secara metodis atau sistematis. (Kelly et al., 2022)

B. EVALUASI

Evaluasi merupakan proses penilaian berkala untuk tujuan pembelajaran (*learning*) (Crawford & Bryce, 2003)**.** Berbeda dengan Monitoring, dalam hal ini Evaluasi memiliki fokus eksternal yang didorong oleh pemangku kepentingan (*stakeholder*) dengan penekanan pada efektivitas proyek. Dalam segi praktik, Evaluasi adalah pemeriksaan proyek

BAB 8

METODE PENILAIAN KINERJA

A. PENGERTIAN PENILAIAN KINERJA

Penilaian kinerja merupakan salah satu fungsi utama dalam Manajemen Sumber Daya Manusia (MSDM). Secara umum, penilaian kinerja diyakini sebagai proses sistematis untuk mengevaluasi pelaksanaan tugas dan tanggung jawab seorang karyawan sesuai dengan standar yang sudah organisasi tetapkan.

1. Pengertian Menurut Para Ahli

- Menurut Mangkunegara (2001) dalam Syarweny dkk. (2024), kinerja individu adalah hasil kerja secara kualitas dan kuantitas yang dapat seorang pegawai peroleh dalam melaksanakan tugas dan tanggung jawab yang diberikan.
- Mathis dan Jackson (2006) dalam Rumawas (2021) berpendapat bahwa kinerja merupakan apa yang dilakukan dan tidak dilakukan oleh seorang pegawai.
- Prawirosentono dan Primasari (2015) dalam Rumawas (2021) mendefinisikan kinerja sebagai hasil kerja yang dicapai oleh satu atau sekelompok orang dalam suatu organisasi, sesuai dengan wewenang dan tanggung jawab masing-masing sebagai upaya untuk mencapai tujuan organisasi secara legal, tidak melanggar hukum, dan sesuai dengan moral maupun etika.
- Deskripsi kinerja menyangkut tiga komponen penting, yaitu tujuan, ukuran, dan penilaian. Penentuan tujuan dari setiap unit organisasi merupakan strategi untuk meningkatkan kinerja (Syarweny dkk., 2024).

BAB 9

COACHING, FEEDBACK, DAN PERFORMANCE IMPROVEMENT

A. PENTINGNYA COACHING DAN FEEDBACK DALAM PERUSAHAAN

Dalam era persaingan bisnis yang semakin kompetitif dan dinamis, kemampuan organisasi untuk terus meningkatkan kinerja sumber daya manusianya menjadi faktor penentu keberhasilan jangka panjang. Coaching dan feedback merupakan dua instrumen manajemen kinerja yang tidak dapat dipisahkan satu sama lain. Keduanya berperan sebagai katalis dalam mendorong pengembangan individu dan organisasi secara berkelanjutan.

Coaching didefinisikan sebagai proses terstruktur yang dilakukan oleh pemimpin atau manajer untuk membantu karyawan mengidentifikasi potensi, mengatasi hambatan, dan mencapai tujuan kinerja yang telah ditetapkan (Whitmore, 2017). Melalui pendekatan ini, karyawan tidak sekadar diarahkan untuk menyelesaikan tugas, melainkan diberdayakan untuk berpikir secara mandiri, mengembangkan kompetensi, dan meningkatkan rasa kepemilikan terhadap pekerjaan mereka.

Sementara itu, feedback atau umpan balik merupakan informasi yang diberikan kepada karyawan mengenai kinerja mereka, baik yang bersifat korektif maupun apresiatif. Menurut Hattie dan Timperley (2007), feedback yang efektif mampu mempersempit kesenjangan antara kondisi kinerja aktual dengan standar kinerja yang diharapkan. Feedback yang tepat waktu, spesifik, dan konstruktif terbukti meningkatkan motivasi intrinsik karyawan serta mempercepat proses pembelajaran di tempat kerja.

Pentingnya kedua instrumen ini semakin relevan dalam konteks manajemen perubahan organisasi. Ketika perusahaan menghadapi tekanan untuk bertransformasi—baik akibat perubahan teknologi, dinamika pasar, maupun krisis ekonomi—coaching dan feedback menjadi jembatan yang menghubungkan visi manajerial dengan realitas di lapangan. Armstrong (2014) menegaskan bahwa sistem manajemen kinerja yang efektif haruslah

BAB 10

REWARD DAN COMPENSATION BERBASIS KINERJA

Dalam organisasi modern, kinerja tidak dapat dipisahkan dari reward dan kompensasi. Implementasi indikator kinerja akan lemah jika tidak didukung mekanisme kompensasi yang selaras dengan kontribusi kinerja baik individu maupun tim. Sistem reward dan kompensasi merupakan sebuah instrumen yang dirancang untuk memperkuat kinerja dan mempertahankan talenta unggul dalam organisasi. Menurut Armstrong (2022), kebijakan kompensasi yang efektif akan menjadi pendorong motivasi pegawai dan meningkatkan kinerja. Reward dan kompensasi sangat berhubungan erat dengan kinerja, dimana reward dan kompensasi menjadi pendorong utama karyawan meningkatkan kinerja, memotivasi pencapaian tujuan organisasi dan menciptakan rasa adil.

1. Menganalisa Hubungan Manajemen Kinerja dengan Reward

a. Landasan Teoretis

Teori yang berhubungan dengan reward dan kinerja adalah sebagai berikut:

1) *Expectancy theory*: Motivasi bergantung pada kepercayaan bahwa usaha yang baik akan menghasilkan kinerja yang baik. Kinerja baik akan menghasilkan imbalan. Imbalan akan tersebut akan bernilai bagi individu.
2) *Equity theory*: Karyawan membandingkan rasio input-output mereka dengan rekan kerja di kantor. Jika reward yang diberikan pimpinan tidak adil maka motivasi akan menurun (Hu, 2021).
3) *Reinforcement theory*: Perilaku yang diberikan penghargaan atau konsekuensi positif (reward) akan cenderung diulangi kembali. Teori ini menjadi dasar penerapan *performance-based reward.*

BAB 11

TALENT MANAGEMENT AND SUCCESSION PLANNING

A. DEFINISI & KONSEP FILOSOFIS TALENT MANAJEMEN

Manajemen talenta adalah proses sistematis untuk mengidentifikasi, mengembangkan, dan mempertahankan individu yang memiliki potensi tinggi dan keterampilan kritis yang dibutuhkan oleh organisasi (Putri R, et al., 2024). Akbari dan Lisnawati (2025) menunjukkan bahwa, manajemen talenta bertujuan memastikan perusahaan selalu memiliki karyawan dengan keahlian dan kapasitas yang tepat guna mencapai target baik dalam waktu dekat maupun jangka panjang. Proses ini mencakup berbagai tahapan, mulai dari mencari dan memilih kandidat terbaik, meningkatkan kemampuan karyawan melalui pelatihan berkelanjutan, mengelola jalur karier, hingga mempertahankan talenta agar tetap bertahan di perusahaan. Dengan demikian, manajemen talenta tidak hanya berfokus pada rekrutmen dan pelatihan semata, tetapi juga merupakan suatu siklus berkelanjutan yang diawali dengan identifikasi kebutuhan talenta organisasi untuk mendukung pencapaian tujuan perusahaan secara efektif dan berkelanjutan.

Wicaksana dan Sihite (2022) menjelaskan bahwa, manajemen talenta merupakan pendekatan *human capital* suatu perusahaan, dalam rangka merekrut, memilih, dan melatih orang-orang secara terstruktur, berdasarkan *talent* atau bakat dari masing-masing karyawan. Manajemen talenta yang terimplementasi secara sistematik dan terintegrasi serta konsisten akan mampu mendukung organisasi dalam mencapai performa yang baik. Selain itu, Sunari dan Hamizar (2023) juga menyatakan bahwa manajemen bakat dapat dipandang sebagai salah satu strategi manajemen yang implementatif dan terintegrasi, yang dirancang untuk meningkatkan kinerja melalui proses perekrutan dan penyeleksian, pengembangan,

BAB 12

TRANSFORMASI MANAJEMEN KINERJA DI ERA DIGITAL DAN ARTIFICIAL INTELLIGENCE

Peta Materi

Bab ini membahas perubahan manajemen kinerja dari proses administratif yang periodik menjadi sistem manajerial yang berbasis data, responsif, dan berorientasi pengembangan. Fokus utama bab ini adalah dua cakupan materi. Pertama, mendesain kerangka integrasi AI dalam siklus manajemen kinerja yang meliputi planning, monitoring, review, dan development. Kedua, mengembangkan indikator kinerja berbasis data real-time yang relevan, valid, adil, dan dapat ditindaklanjuti. Materi disusun untuk konteks organisasi bisnis dan sektor publik, termasuk organisasi yang menghadapi tuntutan akuntabilitas, kelincahan, transformasi digital, dan penguatan kapabilitas SDM.

Manajemen kinerja tidak lagi cukup jika hanya mengandalkan penetapan target tahunan, pengisian formulir penilaian, dan pemberian skor pada akhir periode. Lingkungan kerja digital menghasilkan jejak data yang lebih kaya. Organisasi dapat memantau pencapaian tujuan, kualitas proses, perilaku kolaboratif, beban kerja, kompetensi, kepatuhan, serta risiko secara lebih cepat. Namun, kemajuan tersebut membawa risiko baru. Data dapat salah tafsir. Algoritma dapat memperkuat bias. Dashboard dapat mendorong perilaku mengejar angka tanpa memahami kualitas hasil. Oleh karena itu, AI perlu ditempatkan sebagai alat bantu manajerial, bukan pengganti pertimbangan manusia.

A. TRANSFORMASI MANAJEMEN KINERJA DI ERA DIGITAL

Transformasi digital mengubah cara organisasi menetapkan tujuan, memantau proses, menilai hasil, dan mengembangkan pegawai. Dalam sistem tradisional, penilaian kinerja sering bergantung pada memori atasan, catatan manual, dan pertemuan tahunan. Model ini mudah menimbulkan

BAB 13

REVOLUSI MANAJEMEN KINERJA DI ERA ORGANISASI AGILE: STRATEGI PERCAKAPAN KINERJA DAN KPI ADAPTIF UNTUK MILENIAL DAN GEN Z

A. TRANSFORMASI MANAJEMEN KINERJA DI ERA DISRUPSI ORGANISASI

Transformasi lingkungan bisnis global dalam dua dekade terakhir telah mengubah paradigma manajemen kinerja dari sistem birokrasi dan berbasis kontrol menjadi sistem yang lebih adaptif, kolaboratif, dan strategis. Disrupsi digital, percepatan perubahan pasar, dan pengembangan organisasi yang gesit mendorong perusahaan untuk memanfaatkan manajemen kinerja sebagai sarana pembelajaran berkelanjutan, peningkatan keterlibatan, dan penguatan kemampuan organisasi. Dalam konteks ini, evaluasi kinerja tidak lagi dipahami hanya sebagai proses administrasi, tetapi sebagai mekanisme untuk menciptakan organisasi yang responsif terhadap perubahan (Aguinis, 2019; Pulakos et al., 2019). Perubahan ini juga mengharuskan organisasi untuk mengintegrasikan fleksibilitas dan inovasi dalam sistem manajemen kinerja modern (Cappelli & Tavis, 2016).

Penggabungan Milenial dan Generasi Z ke dalam tenaga kerja telah secara signifikan mempercepat evolusi kerangka kerja manajemen kinerja dalam organisasi. Kedua kelompok generasi ini sering memprioritaskan fleksibilitas kerja, komunikasi transparan, pengembangan pribadi, dan hubungan profesional yang berakar pada kepercayaan dan signifikansi pekerjaan. Oleh karena itu, organisasi modern perlu merancang sistem manajemen kinerja yang lebih gesit, partisipatif, dan berorientasi pada pembinaan daripada pendekatan evaluasi kaku tradisional. Pendekatan ini dinilai lebih relevan untuk mendukung manajemen talenta digital sekaligus

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TEORI DAN KONSEPTUALISASI
MANAJEMEN KINERJA
UNTUK KEBERLANGSUNGAN ORGANISASI MODERN

Pengelolaan keuangan negara yang akuntabel menuntut tersedianya laporan keuangan yang andal, transparan, dan bebas dari salah saji material. Dalam konteks tersebut, Pengendalian Intern atas Pelaporan Keuangan (PIPK) menjadi instrumen strategis untuk memastikan bahwa setiap proses pengelolaan dan pelaporan keuangan pemerintah berjalan sesuai prinsip tata kelola yang baik. Buku Efektivitas Pengendalian Intern atas Pelaporan Keuangan Pemerintah: Penerapan PIPK, Temuan BPK, dan Penguatan Akuntabilitas Keuangan Negara hadir untuk memberikan pemahaman komprehensif mengenai konsep, implementasi, serta tantangan PIPK dalam lingkungan pemerintahan Indonesia

.Pembahasan dalam buku ini mencakup landasan teoritis dan regulasi PIPK, desain pengendalian atas akun signifikan, penerapan model tiga lini pertahanan, hingga analisis hubungan antara efektivitas PIPK dengan temuan hasil pemeriksaan Badan Pemeriksa Keuangan (BPK). Melalui pendekatan kualitatif dan studi pada berbagai kementerian, buku ini mengungkap berbagai faktor yang memengaruhi keberhasilan maupun kelemahan implementasi pengendalian intern, termasuk aspek kelembagaan, kompetensi sumber daya manusia, sistem informasi, dan mekanisme pemantauan serta remediasi.

Selain menyajikan analisis kritis terhadap berbagai permasalahan yang masih dihadapi instansi pemerintah, buku ini juga menawarkan model penguatan PIPK berbasis risiko dan teknologi yang relevan dengan tuntutan tata kelola modern. Dilengkapi roadmap implementasi, instrumen evaluasi, dan template praktis, buku ini menjadi referensi penting bagi akademisi, auditor, aparatur pengawas intern pemerintah, pengelola keuangan negara, mahasiswa, serta para pembuat kebijakan yang berkomitmen memperkuat akuntabilitas dan kualitas pelaporan keuangan sektor publik di Indonesia.

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