ABSTRACT

Entering the industrial era that is full of competition, companies are required to find an appropriate business strategy to the changing times. The company is said to be developed optimally if they are able to absorb, manage, and use the knowledge from their employees effectively. The company does not only rely on the individual's skill or the knowledge possessed in a particular work unit but also has to make collaboration between individuals, units, functions, interdisciplinary knowledge, and creative cooperation between perspectives and different skills to get the best result. The effective collaboration will enhance the competitiveness of company that is facilitated and produced by knowledge management implementation.

One of the companies that implement knowledge management system is PT. Telekomunikasi Indonesia, Tbk. (PT. Telkom). Therefore, there should be a measurement to find out the knowledge management system performance. In this research, there is a measurement of knowledge management system performance based on financial perspective. Financial perspective is broken down in two dimensions which is derived from The APQC (The American Productivity and Quality Center). They are budgets index and human resource allocation. The two dimensions are broken down to 18 success indicators based on the category of MAKE (Most Admired Knowledge Enterprise). The next process is weighting the importance level of each dimension and success indicators by using AHP (Analytical Hierarchy Process) method. Performance measurement is by giving the score to each dimension and success indicators by using knowledge management balanced scorecard method.

Based on the weighting of importance level, it is showed that human resource allocation dimension has higher importance level than budgets index dimension, that is equal to 85,90%. While the knowledge management system performance based on financial perspective is equal to 4,027 with the best criteria. In the end of the research, it is given some improvement suggestions to enhance the knowledge management system performance in PT. Telkom. For the next research, there should be an integration of perspectives in knowledge management balanced scorecard to find out the whole knowledge management system performance.

Keywords*: Knowledge Management System, Financial Perspectives, Knowledge Management Balanced Scorecard*