



**KESELARASAN TUJUAN DALAM ORGANISASI:
PENGALAMAN INTERSUBJEKTIF PENGUKURAN KINERJA**

TESIS

Oleh :

Muhammad Faizal Muttaqin

2017950026

**Sebagai salah satu syarat
memperoleh gelar Master Akuntansi
pada**

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FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS MUHAMMADIYAH JAKARTA
JAKARTA
2020**

ABSTRAK

Organisasi terus mencari cara untuk mencapai tujuannya, di sisi lain, individu cenderung mempertahankan konsistensi kognitif dalam perilaku mereka karena mereka memiliki persepsi kuat tentang identifikasi organisasi untuk menunjukkan perilaku positif yang mereka inginkan. Penelitian ini bertujuan untuk mengungkap bagaimana keselarasan tujuan antara tujuan individu dan organisasi dalam proses pengukuran kinerja oleh organisasi.

Penelitian ini menggunakan pendekatan kualitatif dengan metode fenomenologi. Teknik pengumpulan data dilakukan dengan wawancara, observasi dan dokumentasi. Wawancara dilakukan terhadap lima karyawan yang bekerja pada anak perusahaan multinasional yang bergerak dibidang produksi *flexible packaging* sebagai informan kunci dari masing-masing departemen. Observasi dilakukan secara tidak terstruktur. Dokumentasi berupa catatan lapangan, foto dan papan informasi yang memuat KPI serta hasil pencapaiannya. Analisa data mengombinasikan teknik *Interpretatif Phenomenological Analysis* (IPA) dengan fenomenologi Schütz. Tahap analisa data meliputi *coding* (interpretasi, kondensasi dan pengkategorian tema) dan analisa. Interpretasi hasil menggunakan konsep intersubjektif Schütz (subjektivitas, potensi, belajar, tipikal, pragmatis dan bahasa).

Hasil penelitian menunjukkan bahwa karyawan memiliki perasaan dan tindakan berbeda dalam berusaha mencapai KPI (*Key Performance Indicator*). Oleh karena itu, antisipasi kendala dalam berusaha mencapai KPI dilakukan karena adanya pengaruh intersubjektif Tujuan Pribadi, Tujuan Perusahaan, *Peers*, Atasan/ Departemen dan *Customer*. Dengan demikian dalam pencapaian KPI-nya, karyawan berusaha mencapai tujuan pribadi dan secara bersamaan tujuan perusahaan juga tercapai.

Kata Kunci: *Key Performance Indicator*, Keselarasan Tujuan, Intersubjektif, Fenomenologi Schütz, *Interpretatif Phenomenological Analysis*.

ABSTRACT

Significantly, organizations are constantly looking for ways to achieve their goals, on the other hand, individuals tend to maintain cognitive consistency in their behavior because they have strong perceptions about identifying the organization to exhibit the positive behavior they desire. This study aims to reveal the goal congruence between individual and organizational goals in the process of organizational performance measurement.

This study used a qualitative approach with a phenomenological methods. Data collection techniques include interview, observation and documentation. Interviews were conducted with five employees who work at a multinational company in the field of flexible packaging as key informants of each departments. Observations were carried out in an unstructured way. Documentations were conducted in the form of field notes, photos and information boards containing KPIs and their achievements. Data analysis combined the Interpretative Phenomenological Analysis (IPA) and Schütz's phenomenology. The data analysis stage includes coding (interpretation, condensation and categorization of themes) and analysis. Interpretations of the result were based on Schütz's intersubjective concepts (subjectivity, potential, learning, typical, pragmatic and language).

The results showed that employees had different feelings and actions in achieving their KPIs (Key Performance Indicator). Therefore, the anticipations of obstacles in achieving KPIs were based on the intersubjective influence of Personal Goals, Company Goals, Peers, Bosses / Departments and Customers. Thus in achieving KPIs, employees strive to achieve personal goals and simultaneously achieve company goals.

Keywords: Key Performance Indicator, Goal Congruence, Intersubjectivity, Schütz's Phenomenology, Interpretatif Phenomenological Analysis.



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telah diuji dan dinyatakan lulus sebagai salah satu syarat
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Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Jakarta
pada tanggal 21 Agustus 2020.

Jakarta, 21 Agustus 2020

yang menyatakan,

Ketua Tim Penguji

Dr. M. Nur A. Birton, SE, Ak.,M.Si

NIDN: 03 021167 02

Anggota Tim Penguji I

Dr. M. Irfan Tarmizi, SE., Ak., MBA

NIDN: 03 230372 03

Anggota Tim Penguji II

Dr. Siti Hamidah Rustiana, SE.,Ak.,M.Si.

NIDN: 03 160457 04



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2017950026

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diterima dan disahkan sebagai salah satu syarat
guna memperoleh gelar Master Akuntansi dari Program Studi Magister Akuntansi
Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Jakarta
Jakarta, 21 Agustus 2020

yang membuat pernyataan,

Dosen Pembimbing

Dr. M. Nur A. Birton, SE, Ak., M.Si
NIDN: 03 021167 02

disetujui,

Dekan Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Jakarta

Ketua Program Studi
Magister Akuntansi

Luqman Hakim, SE., M.Si., Ak., CA
NIDN: 03 041176 04

Dr. M. Nur A. Birton, SE, Ak., M.Si
NIDN: 03 021167 02



PERNYATAAN ORISINALITAS TESIS

Saya yang bertanda tangan di bawah ini:

Nama : Muhammad Faizal Muttaqin

NIM : 2017950026

menyatakan dengan sesungguhnya bahwa Tesis berjudul **Keselarasn Tujuan Dalam Organisasi: Pengalaman Intersubjektif Pengukuran Kinerja** adalah benar merupakan karya saya sendiri yang belum pernah disampaikan untuk mendapatkan ijazah dan gelar Master pada Program Studi Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta, ataupun ijazah dan gelar akademik dari program studi dan/atau perguruan tinggi yang lain. Hal-hal yang bukan karya saya dalam tesis ini telah diberi tanda sitasi dan ditunjukkan pada daftar referensi.

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Jakarta, 21 Agustus 2020
yang membuat pernyataan,



Muhammad Faizal Muttaqin
NIM: 2017950026

UNIVERSITAS MUHAMMADIYAH JAKARTA

SURAT KETERANGAN

Cek Plagiasi Karya Ilmiah

Yang bertanda tangan dibawah ini :

Nama : Abdurochman
Jabatan : Ka. Perpustakaan

Dengan ini telah melakukan cek plagiasi karya ilmiah atas :

Nama : MUHAMMAD FAIZAL MUTTAQIN
NPM : 20170950026
Stara : S2
Jenis Karya Ilmiah : TESIS
Dengan Judul : KESELARASAN TUJUAN DALAM ORGANISASI :
PENGALAMAN INTERSUBJEKTIF PENILAIAN KINERJA

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Mengetahu :
Kaprodik Magister Akuntansi

(Dr. M. Nur A Birton, SE. Ak. M.Si)

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