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## Paper 56 – Business and Governance

### THE IMPACT OF DISAGGREGATION STRATEGY WITH SUPPLEMENTARY INFORMATION DISPLAY TOWARDS BALANCED SCORECARD PERFORMANCE EVALUATION

Frisky Jeremy Kasingku and Goedono  
Universitas Klabat and Universitas Gadjah Mada

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#### ABSTRACT

The bias associated with Balanced scorecard should be eliminated so that the benefits of Balanced scorecard could be obtained. In order to eliminate the bias associated with Balanced Scorecard, disaggregation strategy was suggested by Roberts et al. (2004). According to their study, this strategy can mitigate common measure bias which can obstruct the benefits of Balanced scorecard. This study extends and combines the previous study by Roberts et al (2004) and Dila & Steinbart (2005b). Moreover, this study examines the decision quality (consensus, consistency, and task easiness) produced by using disaggregation strategy with various information display: table, graphic, and traditional comparison. This study uses experiment method with between subject design of 3x2x2. 192 participants were taken from Accounting Postgraduate program and Management Postgraduate program. The data from 152 participants are eligible for this study. As a result, disaggregation strategy with information display can improve consensus and consistency in evaluating performance. Furthermore, table display has a greater value of consensus and consistency compare with graphic display.

**Key Words:** Balanced Scorecard, Consensus, Consistency, Information Display, Performance evaluation, Task easiness