ABSTRACT

Setiawan, Eko Budi. 2013. THESIS. The Analysis of A Company’s Performance Measurement Using Balanced Scorecard Method As the Approach (A Study on PT. Anugerah Tekindo Sasinaap Mulia, Regency of Blitar)
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Keywords : Performance Measurement, Balanced Scorecard

In discussing business, we may know that the development of the business world is growing more rapidly, resulting in a fairly tight market competition. Creativeness and innovativeness in doing business is one of the keys to a successful business to win the market competition in today’s business era, which was previously an industrial revolution shifted to the information revolution era. It makes each company develops a strategic formula in facing the competition. One way to draw up a strategic plan is through the performance measurement. In this case, PT. Anugerah Tekindo Sasinaap Mulia (ATSM) can be claimed as a new company. To be able to compete with other companies, PT. ATSM need a performance assessment related to its strategic plan.

This study uses the Balanced Scorecard, using the four existed perspectives such as: Financial, Customer, Internal Business, and also Learning and Growth Perspective. Qualitative research is employed as the approach by describing the results of the analysis of the four perspectives written in the Balanced Scorecard.

The results of the Balanced Scorecard in the financial perspective show the fluctuation value of current ratio (102.26%, 276.41%, 254.32%). Its ROI has decreased each year (41.44%, 29.68%, 19.69%). Therefore, it should get the attention of the company’s management. Overall, despite the decline, the company has a good condition because of the increase in profits every year. According to the customers’ perspective, the customers’ satisfaction levels toward PT. ATSM is good, as seen from the number of customers who expressed their satisfaction regarding the services provided by the company. Based on the internal business perspective, the company continues to organize with a variety of innovative services in order to get the customers’ appreciation. On the other hand, learning and growth perspective measures how the rate of productivity decline although the level of employees’ satisfaction is high in majority. It can be concluded that the performance of the PT. ATSM is qualified to be put in the good criterion and it is suggested to implement the Balanced Scorecard method in measuring its performance.