

PENGUKURAN KINERJA MENGGUNAKAN METODE *BALANCED SCORECARD* PADA PT. NATURAL NUSANTARA

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Penelitian ini bertujuan untuk mengetahui kinerja PT. Natural Nusantara apabila diukur dengan perspektif *Balanced Scorecard*. Populasi pada penelitian ini adalah seluruh karyawan dan pelanggan PT. Natural Nusantara. Untuk menguji kinerja perusahaan berdasarkan perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, perspektif pembelajaran dan pertumbuhan, (4 perspektif) *Balanced Scorecard*. Dari hasil perhitungan keempat perspektif *Balanced Scorecard* dapat diketahui persentase kinerja yang dicapai PT. Natural Nusantara. Dari perspektif keuangan, dapat dilihat bahwa pertumbuhan pendapatan sebesar 50,14%, pertumbuhan laba 7,13%, *Operating Ratio* 82,77% dari tolok ukur yang digunakan untuk melakukan pengukuran kinerja menunjukkan perusahaan dalam tahapan *growth* (pertumbuhan) . Kinerja dari perspektif pelanggan sudah dinilai baik karena pertumbuhan pelanggan meningkat sebesar 28,81%. Hasil dari penelitian perspektif proses bisnis internal sudah efektif dan tepat waktu dalam memberikan pelayanan pada pelanggan. Sedangkan dari hasil penelitian perspektif pertumbuhan dan pembelajaran sudah dianggap baik dalam menjalankan proses operasional sesuai dengan prosedur yang telah ditetapkan.

Kata Kunci: Pengukuran Kinerja dengan *Balanced Scorecard*

PERFORMANCE MEASUREMENT USING BALANCED SCORECARD
METHOD IN PT. NATURAL NUSANTARA

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This study aims to determine the performance of PT. Natural Nusantara measured from the perspective of the Balanced Scorecard. The population in this study were all employees and customers of PT. Natural Nusantara. Company performance testing used 4 Balanced Scorecard perspectives consisting of financial perspective, customer perspective, internal business process perspective, and learning and growth perspective. From the calculation of the four perspectives of the Balanced Scorecard it can be seen the percentage of performance achieved by PT. Natural Nusantara. From the financial perspective, it can be seen that revenue growth is 50.14%, profit growth is 7.13%, Operating Ratio 82.77% of the benchmarks used to perform performance measurements show the company is in a growth stage. Performance from the customer's perspective has been considered good because customer growth increased by 28.81%. From the perspective of internal business processes it is effective and timely in providing services to customers. From the perspective of growth and learning, it has been considered good in carrying out operational processes that is in accordance with established procedures.

Keywords: Performance Measurement with the Balanced Scorecard