

ABSTRAK

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Skripsi

Penerapan *Balanced Scorecard* Sebagai Alat Pengukuran Kinerja (studi kasus pada UD Fortuna di Gresik)

Dasar suatu usaha didirikan ialah untuk memperoleh keuntungan. Namun seperti yang diketahui bahwa kinerja perusahaan harus baik, dalam kondisi keuangan dan non-keuangan, di mana kedua kondisi tersebut harus seimbang. Salah satu alat pengukuran kinerja perusahaan yang populer ialah *balanced scorecard*. Peneliti bertujuan untuk mengetahui penerapan *balanced scorecard* sebagai alat pengukuran kinerja melalui studi kasus pada UD Fortuna di Gresik.

UD Fortuna merupakan suatu perusahaan yang bergerak dibidang manufaktur yang memproduksi meubel dan kerajinan. Bahan dasar produksi yang digunakan UD Fortuna ialah kayu rotan. UD Fortuna belum menerapkan alat pengukuran untuk kinerja perusahaannya sehingga sempat mengalami kemerosotan di tahun 2014.

Penelitian ini melakukan pengukuran kinerja menggunakan *balanced scorecard* pada kondisi keuangan dan non-keuangan perusahaan melalui empat perspektif *balanced scorecard*, yaitu perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, serta perspektif pembelajaran dan pertumbuhan. Peneliti melakukan observasi dan wawancara, serta memperoleh data *intern* dari perusahaan selama tahun 2014-2016 yang kemudian diukur menggunakan empat aspek *balanced scorecard*. Kemudian, peneliti akan memberikan rekomendasi guna memperbaiki kondisi keuangan dan non-keuangan perusahaan di masa mendatang.

Hasil penelitian menunjukkan bahwa kondisi keuangan dan non-keuangan perusahaan kurang baik sehingga perlu banyak peningkatan dan perbaikan, serta penerapan *balanced scorecard* sebagai alat pengukuran kinerja yang efektif dan efisien bagi perusahaan.

Kata Kunci : *Balanced Scorecard*, Alat Pengukuran Kinerja, Perspektif Keuangan, Perspektif Pelanggan, Perspektif Proses Bisnis Internal, Perspektif Pembelajaran dan Pertumbuhan

ABSTRACT

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Thesis

Application of Balanced Scorecard as a Performance Measurement Tool (case study on UD Fortuna Gresik)

Getting the profit is the goal of building the company. But as it is known the company's performance must be good, in financial and non-financial, where both of the condition must have to be well-balanced. One of the popular measurement tools for company's performance is balanced scorecard. The researcher intend to know the application of balanced scorecard as a performance measurement tool through case study on UD Fortuna Gresik.

UD Fortuna represent a company which active in manufacture which produce furniture and craft. The basic materials of used by UD Fortuna's production was the rattan wood. UD Fortuna weren't implemented a measurement for the performance of the company that had experienced slump in 2014.

This research used balanced scorecard to measure of the performance at finance condition and non-finance condition through four perspectives of a balanced scorecard, there are financial perspectives, customer perspectives, internal business process perspectives, and the learning and growth perspectives. The researcher also used observation and interview, as well as gained the internal data from the company for 2014-2016 which then measured using four perspectives of a balanced scorecard. Then the researcher would give recommendation in order to improve the financial and non-financial conditions the company in the future.

The results show that the company's financial and non-financial conditions are not good enough so it required a lot of improvements, and applied the balanced scorecard as an effective and efficient performance measurement tool.

Keywords : Balanced Scorecard, Performance Measurement Tool, Financial Perspective, Customer Perspective, Internal Business Process Perspective, Learning and Growth Perspective