

**ABSTRAK**

**ANALISIS PENGUKURAN KINERJA MENGGUNAKAN  
METODE BALANCED SCORECARD**  
(Studi Kasus Di PT. Kayu Lima Sentosa)

Farhan Adi Nugroho  
NIM: 132114155  
Universitas Sanata Dharma  
Yogyakarta  
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Penelitian ini bertujuan mengukur kinerja PT. Kayu Lima Sentosa yang bergerak di bidang industri kayu lapis menggunakan metode *Balanced Scorecard* untuk mengetahui sejauh mana kinerja yang telah dicapai perusahaan selama ini dalam upaya menciptakan produk yang bermutu tinggi sehingga mampu memenangkan persaingan.

Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data yang digunakan adalah wawancara, dokumentasi, dan kuesioner. Teknik analisis data yang digunakan adalah analisis rasio keuangan, analisis deskriptif, dan analisis kuantitatif. Pengujian instrumen data menggunakan uji validitas dan uji reliabilitas.

Penelitian menunjukkan bahwa perspektif keuangan yang diukur menggunakan ROA, *Profit Margin*, dan *Operating Ratio* menghasilkan kinerja keuangan yang cenderung kurang baik. Perspektif pelanggan menunjukkan bahwa meskipun ada pelanggan yang mengeluh, tapi pelanggan merasa sangat puas atas produk dan pelayanan perusahaan. Tingkat retensi pelanggan menurun di 2016. Perspektif bisnis internal menunjukkan bahwa perusahaan telah menghasilkan produk yang bermutu tinggi dan menyampaikan produk tersebut secara tepat waktu dengan memberikan garansi. Perspektif pembelajaran dan pertumbuhan pada retensi karyawan mengalami peningkatan di 2016. Sementara, produktivitas karyawan mengalami penurunan di tahun 2016. Namun, kepuasan karyawan dan manajer menunjukkan hasil sangat puas.

Kata kunci: pengukuran kinerja, industri kayu lapis, dan *balanced scorecard*.

**ABSTRACT**

**PERFORMANCE MEASUREMENT ANALYSIS BY USING  
THE BALANCED SCORECARD METHOD**  
(The Case Study In PT. Kayu Lima Sentosa)

Farhan Adi Nugroho  
NIM: 132114155  
Sanata Dharma University  
Yogyakarta  
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The study aimed to measure performance of PT. Kayu Lima Sentosa which deals in the field of plywood industry using the Balanced Scorecard method to find out how far the performance has been achieved by the company in an effort to create a high quality product so it can win the competition.

This type of research was a case study. Data collection techniques used were interviews, documentation, and questionnaires. Data analysis techniques used are financial ratio analysis, descriptive analysis, and quantitative analysis. The instrument data were tested using validity test and reliability test.

The research showed that the financial perspective which measured using ROA, Profit Margin, and Operating Ratio were resulted in the likelihood of low financial performance. The customer perspective showed that while there were customers complain, customers still feel very satisfied with the company's products and services. Customers retention rates also were declined in 2016. The internal business perspective showed that the company has produced a high quality product and delivered the product in a timely manner and provide warranty. The learning and growth perspective on employee retention has increased in 2016. Meanwhile, employee productivity has decreased in 2016. However, employees and managers satisfaction have shown very satisfied result.

Keywords: performance measurement, plywood industry, and balanced scorecard.