

## ABSTRAK

### **PENGUKURAN KINERJA PERUSAHAAN DENGAN METODE *BALANCED SCORECARD* Studi Kasus pada PT HERO Supermarket Tbk.**

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2004**

Tujuan penelitian ini adalah untuk mengetahui pengukuran kinerja PT HERO Supermarket Tbk.. Pengukuran kinerja PT HERO Supermarket Tbk. akan diukur dengan menggunakan metode *Balanced Scorecard*

Jenis penelitian yang dilakukan adalah studi kasus pada PT HERO Supermarket Tbk. teknik pengumpulan data berupa wawancara, Dokumentasi, studi pustaka dan kuesioner yang ditujukan kepada manajer, karyawan dan pelanggan. Teknik analisis data yang digunakan dengan rentabilitas modal sendiri, *profit margin*, *operating ratio* dan *multi attribute attitude metode*.

Hasil analisis data tersebut adalah sebagai berikut : 1) Perspektif keuangan perusahaan belum terpenuhi karena rasio rentabilitas modal sendiri dan profit margin mengalami penurunan dan operating ratio mengalami peningkatan. 2) syarat pertama dalam penerapan *Balanced Scorecard* yaitu strategi usaha yang jelas sudah dipenuhi oleh PT HERO Supermarket Tbk. (Sangat Setuju : 72,28), sedangkan syarat kedua dalam penerapan *Balanced Scorecard* yang meliputi perspektif non keuangan yaitu perspektif pelanggan (Setuju : 93,08), perspektif proses bisnis internal (Setuju : 96,96), perspektif pertumbuhan dan pembelajaran atau kepuasan karyawan (Setuju : 123,88) dan kepuasan konsumen (Setuju : 158,42), sehingga hasil perspektif non keuangan juga sudah dipenuhi.

## ABSTRACT

### **THE MEASUREMENT OF COMPANY PERFORMANCE USING THE BALANCED SCORECARD METHOD A Case Study At PT HERO Supermarket Tbk.**

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The purpose of this research was to find out whether the measurement of the company performance based on the *Balanced Scorecard* method had been already compiled with. This research was conducted at PT HERO Supermarket Tbk.

The type of the research was a case study at PT HERO Supermarket Tbk. The techniques of data collecting were interview, documentation, reference study, and questionnaires given to the manager, employees, and customer. The techniques used in analysing the data were equity rentability ratio, profit margin, operating ratio, and multi attribute attitude method.

The result of the analysis showed that the first requirement in applying Balanced Scorecard, that is, business strategy had been clearly fulfilled. The second requirement were 1) Financial perspective company had not been fulfilled because the equity rentability ratio and the profit margin decreased while as the operation ratio increased. 2 ) Non financial perspective, which are, customers perspective ( Agree : 93,08 ), the internal business process (Agree : 96,96), the growth and the learning process perspective or employees satisfaction (Agree : 123,88), and customers satisfaction (Agree : 158,42), could be concluded that, non financial perspective clearly had been fulfilled.