ABSTRAK

PENGGUNAAN *BALANCED SCORECARD* SEBAGAI ALAT EVALUASI KINERJA
Studi Kasus Pada PT. MIROTA GODEAN

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2004

Tujuan penelitian ini adalah untuk mengetahui bisa atau tidak digunakannya *Balanced Scorecard* sebagai alat evaluasi kinerja manajemen PT. MIROTA GODEAN.

Jenis penelitian yang dilakukan adalah studi kasus. Teknik pengumpulan data berupa observasi, *interview*, studi kepustakaan, teknik dokumentasi, dan kuesioner yang ditujukan kepada para manajer, pelanggan, dan karyawan. Teknik analisis data menggunakan *Profit Margin, Operating Ratio*, dan Rentabilitas Modal Sendiri, analisis prosentase, dan analisis *Multiatributte Attitude Model*.

Hasil analisis data tersebut adalah sebagai berikut : 1) perspektif keuangan perusahaan belum tercapai secara optimal. Hal ini disebabkan karena *Profit Margin* mengalami fluktuasi dan *Operating Ratio* mengalami penurunan, sedangkan Rentabilitas Modal Sendiri mengalami peningkatan, yang berarti *Balanced Scorecard* belum bisa mendukung untuk digunakan di PT. MIROTA GODEAN. 2) Sedangkan strategi usaha dan perspektif non keuangan perusahaan, yaitu perspektif pelanggan, perspektif proses bisnis internal, perspektif pertumbuhan dan pembelajaran, serta kepuasan pelanggan sudah tercapai untuk digunakannya *Balanced Scorecard* yang berarti *Balanced Scorecard* sudah bisa digunakan di PT. MIROTA GODEAN.

ABSTRACT

THE USING *BALANCED SCORECARD* AS AN INSTRUMENT
OF EVALUATION PERFORMANCE
A Cased Study at PT. MIROTA GODEAN

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The purpose of this research to know whether the *Balanced Scorecard* could be use or not as an instrument of performance management evaluation at PT. MIROTA GODEAN.

The research was case study. The data collecting tecniques were observation, interview, bibliography study, techniques of documentation, and quetionnaires for the managers, customers, and employees. The data analysis were done using Profit Margin, Operating Ratio, and Return on Equity, share analysis, and Multiattribute Attitude Model analysis.

The result of data analysis were : 1) the company's financial perspective was not reached optimally. It caused by Profit Margin to experience of fluctuation and the defisit of Operating Ratio, while the Return on Equity increased, it is concluded that the *Balanced Scorecard* coyld not be PT. MIROTA GODEAN. 2) business strategy and the company's non financial perspective which were customer, business internal process, growth and learning perspective's and customer satisfaction had been accomplished which meant that *Balanced Scorecard* could be used at PT. MIROTA GODEAN.