

ABSTRAK
KEMUNGKINAN PENERAPAN *BALANCED SCORECARD* DALAM
PENGUKURAN KINERJA SUATU PERUSAHAAN
Studi Kasus Pada PT. Fastfood Indonesia, Tbk

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Tujuan penelitian ini adalah untuk mengetahui bisa atau tidak diterapkannya *Balanced Scorecard* sebagai alat ukur kinerja manajemen PT. Fastfood Indonesia, Tbk.

Jenis penelitian yang digunakan adalah studi kasus. Teknik pengumpulan data berupa penelitian lapangan, seperti teknik wawancara, dokumentasi, kuesioner yang ditujukan kepada manajer, karyawan, dan pelanggan serta penelitian kepustakaan. Metoda analisis data menggunakan *profit margin*, *operating ratio*, dan rentabilitas modal sendiri, analisis prosentase dan analisis dengan menggunakan *Multiattribute Attitude Model*.

Hasil dari analisis data tersebut adalah sebagai berikut: (1) Kinerja perspektif keuangan belum optimal. Dimana *profit margin*, *operating ratio*, dan rentabilitas modal sendiri dari tahun 2001-2002 mengalami peningkatan, namun dari tahun 2002-2003 mengalami penurunan. Hal ini disebabkan oleh peningkatan biaya-biaya operasi yang tidak terkendalikan oleh perusahaan. Sehingga, meskipun terjadi kenaikan penjualan terus-menerus tidak berdampak pada kenaikan laba yang diperoleh perusahaan. (2) Sedangkan kinerja dari perspektif non keuangan (perspektif pelanggan, proses bisnis internal, dan pertumbuhan dan pembelajaran) sudah terpenuhi untuk digunakan *Balanced Scorecard*. Berarti *Balanced Scorecard* sudah bisa digunakan di PT. Fastfood Indonesia, Tbk.

ABSTRACT
THE POSSIBILITY OF BALANCED SCORECARD APPLICATION IN
MEASURING THE PERFORMANCE OF A COMPANY
A Case Study at PT. Fastfood Indonesia, Tbk

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The objective of this research was to know whether or not the Balanced Scorecard can be applied as a measurement tool for the management performance of PT. Fastfood Indonesia, Tbk.

The type of this research was a case study. The data collecting technique was field research, such as interview, documentation, questionnaire for the manager, employees and customer as well as library research. Data analysis method used Profit Margin, Operating Ratio and Profitability of Owner's Equity, percentage analysis and analysis using Multiattribute Attitude Model.

The result of the data analysis were: 1) The performance of financial perspective was not yet optimal, where Profit Margin, Operating Ratio and Profitability of Owner's Equity during 2001-2002 had increased, however during 2002-2003 it had decreased. This was caused by the uncontrollable rise of operating expense by the company. So, the continuous rise of the sales rate did not affect the profit rate of the company. 2) On the other hand, the performance of non financial perspective (customer perspective, internal business process, growth and learning) had been fulfilled to be used as Balanced Scorecard, which also meant that Balanced Scorecard can be applied in PT. Fastfood Indonesia, Tbk.