

ABSTRAK

**BALANCED SCORECARD
SEBAGAI ALAT UKUR PENILAIAN KINERJA****Studi Kasus pada Penerbit dan Percetakan “Kanisius”
Jln. Cempaka 9 Deresan - Yogyakarta**

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Tujuan penelitian ini adalah menilai kinerja Penerbit dan Percetakan “Kanisius” berdasarkan *balanced scorecard* sebagai alat ukur penilaian kinerja, yang mencakup empat perspektif yaitu: (1) perspektif keuangan, (2) perspektif *customer*, (3) perspektif proses bisnis internal, dan (4) perspektif pembelajaran dan pertumbuhan.

Penelitian dilaksanakan di Penerbit dan Percetakan “Kanisius” Jln. Cempaka 9, Deresan -Yogyakarta. Jumlah sampel penelitian adalah 50 pelanggan, 50 karyawan, dan 4 manajer. Teknik penarikan sampel adalah *accidental sampling* dan *convenience sampling*. Teknik pengumpulan data yang digunakan adalah observasi, wawancara, dokumentasi, dan kuesioner. Teknik analisis data yang digunakan adalah analisis rasio keuangan (*net profit margin*, *return on investment*, dan *return on assets*) untuk perspektif keuangan, dan analisis *multiattribute attitude model* (MAM) untuk perspektif *customer*, perspektif proses bisnis internal, dan perspektif pembelajaran dan pertumbuhan.

Hasil penelitian menunjukkan bahwa kinerja Penerbit dan Percetakan “Kanisius” ditinjau dari: (1) perspektif keuangan adalah cukup baik (NPM, ROI, dan ROA ada kecenderungan meningkat); (2) perspektif *customer* adalah baik manajer merasa sangat puas (MAM = 58) dan pelanggan merasa puas (MAM = 148,56); (3) perspektif proses bisnis internal adalah baik manajer merasa sangat puas (MAM = 75,25); (4) perspektif pembelajaran dan pertumbuhan adalah baik manajer merasa puas (MAM = 95,25) dan karyawan merasa puas (MAM = 158,10).

ABSTRACT

BALANCED SCORECARD AS TOOL EVALUATION OF WORKING PERFORMANCE**A Case Study at Kanisius Printing and Publishing
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The objective of this research is to evaluate the working performance of **Kanisius Printing and Publishing** be based on *balanced scorecard* which consists of four perspectives, namely (1) financial perspective; (2) customer's perspective; (3) the process internal business perspective and (4) growth and learning perspective.

This research done Kanisius Printing and Publishing Jalan Cempaka 9 Deresan - Yogyakarta. The total samples of the research were 50 customers, 50 employees, and 4 managers. The techniques of collecting samples were *accidental sampling* and *convenience sampling*. The techniques of data collection were observation, interview, documentation, and questionnaire. The techniques of data analysis were *financial ratio analysis* (net profit margin, return on investment, and return on assets) for financial perspective, and *multiattribute attitude model analysis (MAM)* for customer's perspective, the process internal business perspective and growth and learning perspective as well.

The result of this research show that the performance of Kanisius Printing and Publishing perceived from: (1) financial perspective is good enough (NPM, ROI, and ROA) are relatively increase; (2) customer's perspective is good; managers feel very satisfied (MAM = 58) and customers feel satisfied (MAM = 148.56); (3) the process internal business perspective is good and managers feel very satisfied (MAM = 75.25) and (4) growth and learning perspective is good; managers feel satisfied (MAM = 95.25) and employees feel satisfied too (MAM = 158.10)