

WARTI. NPM.16.03.3.1.1.00082. Analisis Pengukuran Kinerja Pada PTPN X Menggunakan Metode *Balanced Scorecard* di bawah bimbingan **Prof. Ir. Umi Purwandari, M.App.Sc. Ph.D** dan **Khoirul Hidayat, S.T., M.T**

ABSTRAK

Metode balanced scorecard adalah metode pengukuran kinerja yang bisa memberikan gambaran secara komprehensif atau secara menyeluruh mengenai kinerja perusahaan. Penelitian ini bertujuan untuk mengukur kinerja PT. Perkebunan Nusantara X Surabaya dengan menggunakan Metode Balanced Scorecard. Hasil penelitian dan analisis dapat disimpulkan beberapa hal sebagai berikut : 1) Kinerja Perspektif keuangan secara keseluruhan kurang baik, karena nilai Net Profit Margin <6%, dan nilai ROA <7%, meskipun nilai gross margin > 6% dan nilai ROE setiap tahun mengalami peningkatan, 2) Kinerja perspektif pelanggan secara keseluruhan buruk, karena nilai market share, customer retention dan customer acquisition mengalami penurunan sedangkan untuk customer satisfaction konstan dan stabil, 3) Kinerja perspektif proses bisnis internal baik, karena adanya inovasi setiap tahunnya, 4) Kinerja perspektif pertumbuhan dan pembelajaran baik, karena pada aspek perputaran karyawan dan tingkat kepuasan karyawan bernilai baik sedangkan produktivitas karyawan mengalami penurunan.

Kata Kunci: *Pengukuran Kinerja, PTPN X, Balanced Scorecard*

WARTI. NPM.16.03.3.1.1.00082. *Performance Measurement Analysis at PTPN X Using the Balanced Scorecard Method under the guidance of Prof. Ir. Umi Purwandari, M.App.Sc. Ph.D and Khoirul Hidayat, S.T., M.T*

ABSTRACT

Balanced scorecard method is a method of performance measurement that can provide a comprehensive or comprehensive picture of company performance. This study aims to examine and find out the performance of PT. Perkebunan Nusantara X Surabaya, if measured using the balanced scorecard method. Based on the results of research and perspective analysis balanced scorecard can be concluded some of the following causes: 1) The overall financial perspective performance is not good, because the value of Net Profit Margin <6%, and ROA value <7%, even though the value of gross margin> 6% and ROE value every year experience improvement, 2) Overall customer perspective performance is poor, because the value of market share, customer retention and customer acquisition has decreased while for constant and stable customer satisfaction, 3) Performance perspective of internal business processes is good, due to innovation every year, 4) Performance perspective growth and learning are good, because the aspects of employee turnover and the level of employee satisfaction are good, while employee productivity has decreased.

Keywords: *Performance Measurement, PTPN X, Balanced Scorecard*