PENGARUH PERSPEKTIF KEUANGAN, PELANGGAN, PROSES BISNIS INTERNAL, SERTA PEMBELAJARAN DAN PERTUMBUHAN SESUAI DENGAN METODE BALANCED SCORECARD (BSC) TERHADAP KINERJA PT. XXX BANDUNG

ABSTRAK

Penelitian ini mempunyai tujuan untuk mengetahui pengaruh pengukuran kinerja dengan metode *balanced scorecard* dari perspektif keuangan, pelanggan, proses bisnis internal, serta pembelajaran dan pertumbuhan terhadap kinerja PT. XXX Bandung. Variabel independen yang digunakan adalah perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, serta perspektif pembelajaran dan pertumbuhan, sedangkan variabel dependen yaitu kinerja perusahaan. Jenis penelitian yang dilakukan peneliti adalah deskriptif dan kuantitatif. Lokasi penelitian dilaksanakan di PT. XXX Bandung. Jumlah sampel yang ditentukan dalam penelitan ini yaitu sebesar 33 responden. Pengambilan sampel dilakukan dengan memberikan kuesioner kepada para karyawan PT. XXX Bandung secara acak. Analisis pengujian yang dilakukan dalam penelitian ini adalah statistik deskriptif, uji validitas, uji reliabilitas, uji asumsi klasik, analisis regresi linear berganda, uji koefisien determinasi, uji t, dan uji f.

Hasil penelitian ini yaitu berdasarkan hasil uji t, metode *balanced scorecard* dari perspektif keuangan dan perspektif proses bisnis internal terhadap kinerja PT. XXX Bandung berpengaruh signifikan secara parsial. Sedangkan perspektif pelanggan, perspektif pembelajaran dan pertumbuhan tidak berpengaruh signifikan secara parsial. Dalam hasil uji f, metode *balanced scorecard* dari perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, serta perspektif pembelajaran dan pertumbuhan berpengaruh signifikan secara simultan terhadap kinerja PT.XXX Bandung.

Kata kunci: *Balanced Scorecard*, Kinerja Perusahaan, Pengukuran Kinerja

THE INFLUENCE OF FINANCIAL, CUSTOMERS, INTERNAL BUSINESS PROCESSES, AND LEARNING AND GROWTH PERSPECTIVES ACCORDING TO THE THE BALANCED SCORECARD (BSC) METHOD ON THE PERFORMANCE AT PT. XXX BANDUNG

ABSTRACT

This research has several aims to identify the influence of performance measurement by using balanced scorecard from the perspectives of financial, customers, internal business process, and learning and growth on the performance at PT. XXX Bandung. The independent variables used are the financial perspective, customer perspective, internal business process perspective, and learning and growth perspectives, while the dependent variable is the company performance. The type of research conducted by the researcher is descriptive and quantitative. The location of study is located in PT. XXX Bandung. The number of samples determined in this study is 33 respondents. The sample collection was done by distributing questionnaires to the employees of PT. XXX Bandung in random way. The testing analysis done in this study is descriptive statistics, validity test, reliability test, classic assumption test, multiple linear regression analysis, determination coefficient test, t-test, and f-test.

The result of this research according to the t-test result, balanced scorecard methods, financial perspective, and internal business process perspective on the performance of PT. XXX Bandung was significantly influenced in a partial way. While the perspective of the customer, learning perspective, and growth perspective did not influence significantly partially. In f-test result, the balanced scorecard method from the financial perspective, customer perspective, internal business process perspective, and also the learning and growth perspectives influenced significantly and simultaneously on the performance of PT. XXX Bandung.

Keywords: Balanced Scorecard, Company Performance, Performance Measurement