

ABSTRAK

ANALISIS *BALANCED SCORECARD* SEBAGAI ALAT PENGUKURAN KINERJA PERUSAHAAN (Studi Kasus pada Prime Plaza Hotel Purwakarta)

Balanced scorecard sangat penting untuk mengukur kinerja suatu perusahaan, dengan terukurnya kinerja suatu perusahaan dapat dijadikan sebagai tolak ukur kinerja untuk memberikan gambaran tentang strategi kemajuan perusahaan. Penelitian ini bertujuan untuk menganalisis kinerja perusahaan dengan menggunakan metode *balanced scorecard* yang diukur dengan menggunakan: perspektif keuangan, perspektif pelanggan, perspektif bisnis internal, dan perspektif pembelajaran dan pertumbuhan. Metode penelitian menggunakan analisis deskriptif dengan pendekatan kuantitatif. Hasil penelitian menunjukkan bahwa kinerja Prime Hotel Purwakarta pada tahun 2021 berdasarkan perspektif keuangan dengan indikator: *Current Ratio*, *Department Profit/Loss*, *Operating Income Ratio*, dan *Operating Ratio*, memperoleh hasil kurang baik. Berdasarkan perspektif pelanggan dengan indikator: *Market Penetration Index* (MPI), *Revenue Generating Index* (RGI), dan *Average Rate Index* (ARI), memperoleh hasil sangat baik. Berdasarkan perspektif proses bisnis internal dengan indikator: *Minimize Error Rate and Rework* (MERR), Pihak Ketiga (*Partner with Third Party Providers*), Proses Pelayanan Pasca Jual, dan Inovasi memperoleh hasil baik. Berdasarkan perspektif pembelajaran dan pertumbuhan dengan indikator: Kapabilitas Karyawan, Kapabilitas Sistem Informasi, dan Retensi Karyawan memperoleh hasil baik. Secara keseluruhan kinerja Prime Hotel Purwakarta pada tahun 2021 berdasarkan *balanced scorecard* adalah cukup baik.

Kata kunci:

Kinerja Perusahaan, *Balanced Scorecard*, *Current Ratio*, *Revenue Generating Index*, MERR

Dicek Oleh

Dr. Andry Arifian Rachman, S.E., M.Si., Ak., C.A., ACPA.

NRK 1110318437

ABSTRACT

BALANCED SCORECARD ANALYSIS AS A CORPORATE PERFORMANCE MEASUREMENT TOOL (Case Study at Prime Plaza Hotel Purwakarta)

A balanced scorecard is very important to measure the performance of a company. The measured performance of a company can be used as a performance benchmark to provide an overview of the company's progress strategy. This study aims to analyze the company's performance using the balanced scorecard method as measured from a financial perspective, a customer perspective, an internal business perspective, and a learning and growth perspective. The research method uses descriptive analysis with a quantitative approach. The results showed that the performance of Prime Hotel Purwakarta in 2021 was based on a financial perspective with the following indicators: Current Ratio, Department Profit/Loss, Operating Income Ratio, and Operating ratio, which obtained unfavorable results. Based on a customer perspective, the indicators: Market Penetration Index (MPI), Revenue Generating Index (RGI), and Average Rate Index (ARI), obtained very good results. Based on the internal business process perspective, indicators such as Rate and Rework (MERR), Partner with Third Party Providers, Post-Sales Service Process, and Innovation obtained good results. Based on the learning and growth perspective, the indicators of Employee Capability, Information System Capability, and Employee Retention obtained good results. Overall, the performance of Prime Hotel Purwakarta in 2021 based on the balanced scorecard is quite good.

Keywords:

Company Performance, Balanced Scorecard, Current Ratio, Revenue Generating Index, MERR

Checked By

Dr. Andry Arifian Rachman, S.E., M.Si., Ak., C.A., ACPA.
NRK 1110318437