

ABSTRAK

Usaha Kecil Menengah (UKM) XXX Bakery tidak terlepas dari persaingan yang semakin kompetitif. Supaya perusahaan dapat memenangkan persaingan, diperlukan sebuah strategi-strategi agar produknya mampu bersaing. Dalam pelaksanaannya Usaha XXX Bakery diperlukan pengukuran kinerja perusahaan. Metode yang digunakan adalah *Balanced Scorecard*. Metode ini dilakukan dengan menerjemahkan visi dan misi untuk mengukur kinerja perusahaan.. Dalam penelitian ini dapat diidentifikasi beberapa indikator pengukuran hasil pada masing-masing perspektif yaitu perspektif keuangan dengan 5 indikator (peningkatan pendapatan, peningkatan profit, ROI, NPM dan biaya terhadap pendapatan) dengan hasil rata-rata persentase pencapaian 18.56% yang berarti kinerja Usaha XXX Bakery pada perspektif keuangan dikatakan sangat tidak baik, perspektif pelanggan dengan 1 indikator (kepuasan pelanggan) dengan pencapaian hasil dengan rata-rata kepuasan 3.68 yang berarti kinerja perusahaan pada perspektif pelanggan dikatakan cukup baik, perspektif proses bisnis internal dengan 2 indikator (proses inovasi dan proses operasi) dengan pencapaian hasil yaitu 7 inovasi dengan hasil skor 5 yang berarti kinerja perusahaan pada bisnis internal yaitu sangat baik, serta perspektif pembelajaran dan pertumbuhan dengan 3 indikator (retensi karyawan, produktifitas pekerja dan kepuasan karyawan) dengan pencapaian hasil 85.85% yang berarti kinerja perusahaan perspektif pembelajaran dan pertumbuhan dikatakan baik.

Kata Kunci : Pengukuran Kinerja, Balanced Scorecard, UKM.

ABSTRACT

Small and Medium Enterprises (UKM) XXX Bakery cannot be separated from the increasingly competitive competition. In order for a company to win the competition, strategies are needed so that its products are able to compete. In the implementation of the XXX Bakery business, it is necessary to measure the company's performance. The method used is the Balanced Scorecard. This method is carried out by translating the vision and mission to measure company performance. In this study, several indicators of measurement of results can be identified in each perspective, namely a financial perspective with 5 indicators (increased income, increased profit, ROI, NPM and costs to revenue) The average result of the percentage of achievement is 18.56% which means that the performance of XXX Bakery Business from a financial perspective is said to be very bad, the customer perspective with 1 indicator (customer decision) with the achievement of results with an average satisfaction of 3.68 which means that the company's performance from the customer perspective is said to be quite good , internal business process perspective with 2 indicators (innovation process and operation process) with the achievement of results, namely 7 innovations with a score of 5 which means that the company's performance in internal business is very good, and learning and growth perspective with 3 indicators (employee retention, worker productivity and employee satisfaction) with the achievement of results of 85.85%, which means that the company's performance in the perspective of learning and growth is said to be good.

Keywords : *Performance Measurement, Balanced Scorecard, UKM*