

## **ABSTRACT**

# **ANALYSIS OF BALANCED SCORECARD APPROACH AS A PERFORMANCE MEASUREMENT TOOL FOR PT GODANGTUA JAYA FARMING**

**Oleh**

**FEVI MILYARSIH**

The purpose of this study was to determine how the company's performance is measured by the Balanced Scorecard approach to identification and description of the use of the Balanced Scorecard in performance assessment (financial perspective, customer perspective, internal business processes perspective, and learning and growth perspective).

The study was conducted at PT GodangTua Jaya Farming observation period of 2008–2011. The data used are primary data and secular, primary data through interviews and questionnaires, while the secular data is through the financial statements of PT GodangTua Jaya Farming. Withdrawal of respondents performed using non-random sampling method is purposive sampling with Slovin formula as many as 81 respondents / employees for internal business processes perspective and learning and growth perspectives. As for the customer's perspective as much as 12 respondents (customer kompos).

Based on our research, it can be concluded that the financial perspective looks less good although there are some fluctuations in the following ratio in the ability to pay debts from current assets amounted to 201.94%, the ability of the overall assets in to pay the debt amounting to 174.57%, net profit of total assets amounted to 6.85%, the ability of the investment returns of 6.86%, net income from total assets net of liabilities by 19.8%, turnover of assets to generate revenues of 168.02%. As for the customer perspective, internal business processes perspective and learning and growth perspectives each has persentase average of 82.72%, 72.15%, 68.48% with predicate good customer perspective, internal business processes perspective is good, and good learning and growth perspective.

**Keywords:** Balanced Scorecard, Performance Measurement