

ABSTRACT

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“IMPLEMENTATION OF BALANCED SCORECARD AS PERFORMANCE MEASUREMENT TOOL IN PT SINAR MUTIARA CEMERLANG”

(xvi + 104 pages: 39 tables ; 2 pictures; 8 attachments)

As competition within any line of business has been getting tighter nowadays, many companies start putting their concern on which appropriate method to be used as their performance measurement tool. Such accurate and effective performance measurement tool has become literally important in order for the companies to run their business. PT Sinar Mutiara Cemerlang, currently, is using Profitability analysis to measure its performance from one period to another period. Based upon that fact, the researcher would like to try to apply the concept of Balanced Scorecard as performance measurement tool in PT Sinar Mutiara Cemerlang. Balanced Scorecard analysis is chosen by the researcher since it views things based upon four different perspectives encompassing learning and growing, internal business, customer, and financial perspectives. Balanced Scorecard analysis is considered to be the better one compared to the currently utilized performance measurement tool in the company since it get things to become a lot easier to sport which weaknesses and strength that the company truly has based on four different perspectives. Thus, the currently used method, profitability analysis, is deemed to be having insufficient ability to reflect and measure company performance as it might trick managers into taking short-term action by sacrificing such long term aspects. Therefore, PT Sinar Mutiara Cemerlang would better try to use the concept of balanced Scorecard as its performance measurement tool.

Reference: 11 (2000-2012).

Keywords: *balanced scorecard; performance measurement.*