

ABSTRAK

Persaingan bisnis yang semakin ketat menyebabkan sistem pengukuran kinerja yang tradisional yang hanya mengandalkan informasi kinerja keuangan kini tidak lagi cukup untuk memenuhi kebutuhan manajemen dalam menjalankan fungsinya. Penelitian ini dilakukan untuk menilai kinerja Restoran Beatus dengan komprehensif menggunakan konsep *Balanced Scorecard (BSC)*. Kemudian penelitian ini akan merancang sebuah peta strategi BSC yang akan membantu perwujudan sasaran strategis perusahaan di masa mendatang. *Key Performance indicator (KPI)* yang pada perspektif keuangan menggunakan *Return On Investment (ROI)*, *Profit Margin (PM)* dan *Sales Growth (SG)*; pada perspektif pelanggan menggunakan kepuasan Pelanggan (KP) dan *Number of Customer Complaints (NCC)*; pada perspektif proses bisnis internal menggunakan rasio *Manufacturing Cycle Effectiveness (MCE)* dan *Number of Imperfect Product (NIP)*; pada perspektif pertumbuhan dan pembelajaran menggunakan Tingkat Perputaran Karyawan (TPK), Produktivitas Karyawan (PK), dan Kepuasan Karyawan (KK).

Hasil penelitian menyatakan bahwa kinerja eksternal perusahaan telah memperoleh predikat baik, yaitu pada perspektif keuangan dan perspektif pelanggan. Pada sisi lain hasil penilaian kinerja internal perusahaan, yaitu pada perspektif pertumbuhan dan pembelajaran serta perspektif proses bisnis internal masih kurang memuaskan, sehingga perlu diperbaiki. Hasil penilaian kinerja yang didapatkan sebagai hasil penelitian ini dapat menjadi bahan evaluasi kinerja pihak manajemen Restoran Beatus. Peta strategi yang telah dirancang juga akan memberikan pedoman ke arah sasaran strategis yang hendak diwujudkan oleh perusahaan sehingga kesinambungan usaha Restoran Beatus dapat tercapai. Penelitian selanjutnya akan lebih baik jika dilakukan sampai pada tahap pemantauan hasil implementasi *Balanced Scorecard*, selain itu implementasi *Balanced Scorecard* mungkin dapat dilakukan lebih mendalam sampai pada tahap eksekusi strategi perusahaan.

Kata kunci: *balanced scorecard*, penilaian kinerja, peta strategi, kesinambungan usaha.

ABSTRACT

The competition in the business world is becoming increasingly competitive, traditional performance measurement tools that only rely on financial performance information is no longer sufficient to meet the needs of management in carrying out its functions. This study was conducted to assess the performance of Beatus Restaurant with comprehensive use of the concept of Balanced Scorecard (*BSC*). Then this study will design a BSC strategy map which will help the company to reach their strategic objectives in the future. Key Performance indicator (KPI) used are Return On Investment (ROI), Profit Margin (PM) and Sales Growth (SG) to measure the performance of the financial perspective; Customer satisfaction (KP) and Number of Customer Complaints (NCC) to measure the performance of the customer perspective; ratio of Manufacturing Cycle Effectiveness (MCE) and Number of Imperfect Product (NIP) to measure the performance of internal business process perspective; Employee Turnover Rate (TPK), employee productivity (PK), and Employee Satisfaction (KK) to measure the performance of learning and growth perspective.

The result of this study shows that the company's external performance in the financial perspective and the customer perspective has gained a good predicate. In the other side, the results of company's internal performance, in learning and growth perspective and internal business process perspective assessment are still unsatisfying. The company's internal performance needs to be improved. The result of this study can used as material by Beatus Restaurant's management for performance evaluation. Strategic map that has been designed will also provide the guiding toward strategic targets to be realized by the company, so the business sustainability can be achieved. Further research would be better if it is done at the stage of monitoring the results of the implementation of the Balanced Scorecard, in addition to the implementation of the Balanced Scorecard may be made deeper at the stage of execution of corporate strategy.

Keywords: balanced scorecard, performance measurement, strategic map, business sustainability