

“Performance Assessment in PB. Sukoreno Makmur of Jember Regency”

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ABSTRACT

Nowadays, the development of business aspect has been growth up significantly and competitively. It consists of aspects which will cause the big changes on several aspects like competition, production, human resources, marketing, and efforts for improving consumers' satisfaction. To win the competition on business, a company must be able to formulate and complete their business' strategies. To find out how far the effectiveness of that strategy application; so the company management needs to measure their business performance. The performance measurement that focuses on the assessment of financial sector only is considered not sufficient; therefore, the appropriate performance assessment to measure the company performance is using Balanced Scorecard. Balanced Scorecard is a measurement tool to measure the company performance based on four perspectives: financial, customer, internal business process, and learning and development perspectives. The aims of this study are able to: 1) explain the internal and external conditions in business unit of PB. Sukoreno Makmur, Jember Regency; 2) arrange the appropriate strategies to be done in PB. Sukoreno Makmur based on the existing internal and external conditions; 3) give the performance assessment in PB. Sukoreno Makmur based on the application of perspectives in Balanced Scorecard. The results of performance measurement using Balanced Scorecard method in PB. Sukoreno Makmur entirely show very good results. It is determined from the assessment results on each perspective. The result of financial perspective shows very good condition with the total score of performance is 87.72% although the financial condition of the company is fluctuating during the research period since the selling volume goes up and down. While the result of customer perspective is also very good which performance total score is 95.54%; the condition of internal business process perspective is very good showed by the performance total score is 79.80%; and the result of performance total score on learning and development perspective is 90.88% that is also considered as very good condition.

Keywords: *Strategy. Performance Assessment, Balanced Scorecard*