

**THE APPLICATION OF BALANCED SCORECARD TO ASSESS  
THE PERFORMANCE OF SEKAR EMPLOYEE COOPERATIVE  
INDONESIAN COFFEE AND COCOA RESEARCH INSTITUTE  
IN JEMBER CITY**

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**ABSTRACT**

*Performance assessment can be used as evaluation to determine a good strategic to improve the cooperative performance. Therefore, this cooperative needed a performance measurement tool to look at the financial and non-financial perspective.*

*Balanced Scorecard is a performance measurement tool that can be used by four perspectives: financial perspective, customer perspective, internal business processes perspective, and learning and growth perspective.*

*The purpose of this research is to know about the performance of SEKAR employee cooperative Indonesian coffee and cocoa research institute with used Balanced Scorecard based on four perspectives. This research used descriptive method. The type of data that used are primary and secondary data. Data collection procedures used interview, observation, and questionnaire.*

*The result of performance assessment research at SEKAR employee cooperative Indonesian Coffee and Cocoa Research Institute in 2012-2015 using the application of Balanced Scorecard concept is based on the financial perspective with indicators of sales income growth, service income growth, and net profit margin (SHU) in a very healthy condition, customer perspective with indicators of acquisition of member and member retention in a very healthy condition, Internal business process perspective with indicators of new cooperation and new service business in a unhealthy condition, learning and growth perspective with indicators of employees cooperative retention and employees cooperative productivity in very healthy condition.*

**Keywords:** *Performance Assessment, Balanced Scorecard*