MEASUREMENT OF PERFORMANCE BUSSINESS UNIT WITH THE BALANCED SCORECARD METHOD UD. ELZA PUTRA JEMBER

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ABSTRACT

Competition increasingly complex business demandsof each business unit in order tobe able to do continuous improvement in order to win the competition. To win the competitionin the business world companies should be able to formulateand perfecting their business strategies. To find out how far the effectiveness ofthe implementation ofthe strategy, the management of the company needs to measure the performance of their business.

Performance measurement that only focuseson the assessment ofthe financial sectoris considered less represented, so that the proper performance assessment to measure the company's performance is the Balanced Scorecard. Balanced Scorecard is a measuring instrument that measures the performance of companies based on four perspectives: financial perspective, customer perspective, internal business process and learning and growth perspective.

The purpose of this study was to determine how the performance of UD. Elzaputra if measured using Balanced Scorecard. This research uses descriptive method. The type of data used are primary and secondary data. Data collection procedures used were interviews, observation, questionnaire and documentation

Performance measurement results using the Balanced Scorecard at UD. Elza Putra overall showed very good results. This is shown by the results of the assessment on each of the perspective in which the financial perspective in a very good condition with a total score of performance of 81,96% during the study period even though the the company's financial condition fluctuated due to the rise and fall in sales volume, customer perspective in a very good condition with total performance score of 93,3%, internal business process perspective in a very good condition with a total score of performance of 86%, learning and growth perspective in a very good condition with a total performance score of 91,13%.

Keywords: *Strategy*, *Performance Measurement, Balanced Scorecard.*