

# **APPLICATION OF BALANCED SCORECARD IN ORDER TO PERFORMANCE ASSESSMENT UD. HARTONO PUTRA IN THE VILLAGE BALUNG LOR KABUPATEN JEMBER**

**Kusuma Putri Dwikarina <sup>1)</sup>, Dr. Ir. Ridwan Iskandar, MT <sup>2)</sup>,  
Endro Sugiartono, SE, MM <sup>3)</sup>**

## **ABSTRACT**

An increasingly competitive business competition requires companies to be able to conduct performance appraisals if companies want to survive and exist. Supervision and innovation on company performance is needed. For early detection in the event of deterioration of performance and can be handled immediately.

Assessment of performance in addition to the financial aspect is also the aspect of customer satisfaction, internal business process aspects, and aspects of learning and growth so that the appropriate performance appraisal to assess the performance of the company is to use the Balance Scorecard. Balance Scorecard is an assessment and control that are fast, accurate, comprehensive and can give insight to managers about business performance based on four perspectives: financial perspective, customer perspective, internal business processes, and learning and growth perspective.

The purpose of this study was to determine how the performance of UD. Hartono Putra if measured using Balanced Scorecard method. This research using descriptive method. The data used is primary and secondary data. Data collection procedures used were interviews, observations, questionnaires and documentation.

Results of the assessment of performance using the Balanced Scorecard at UD. Hartono Son overall shows less healthy results. This is shown by the results of the assessment on each of the perspective in which the financial perspective in excellent health with a total score of 84.9% performance, customer perspective in excellent health with a total score of the performance of 98,2%, internal business process perspective in a very healthy condition with a total performance score of 92.6%, learning and growth perspective in unsanitary conditions with a total score of 34.3%.

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

- 1) Students of State Polytechnic of Jember, Department of Agribusiness Management, D-IV Agroindustri Management Study Program
- 2) Lecturer of State Polytechnic of Jember, Department of Agribusiness Management, D-IV Agroindustri Management Study Program
- 3) Lecturer at the Polytechnic of Jember, Department of Agribusiness Management, D-IV Agroindustri Management Study Program