

Analisis Kinerja Perusahaan dengan Menggunakan Metode Balanced Scorecard pada PT Bersinar Terang Group = Analysis of Company Performance Using the Balanced Scorecard Method at PT Bersinar Terang Group

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Abstrak

Perkembangan industri fashion lokal yang terus berkembang menghasilkan berbagai macam item fashion sekaligus persaingan di antara para pelaku bisnis fashion. Selain bersaing dengan sesama brand fashion lokal, pelaku bisnis harus bersaing dengan brand luar. Hal ini tentu membuat persaingan bisnis di industri fashion menjadi semakin ketat. Untuk menghadapi persaingan, kinerja menjadi faktor yang perlu diperhatikan oleh perusahaan. Kinerja pada perusahaan dapat diketahui melalui pengukuran kinerja. Pengukuran kinerja perusahaan dilakukan supaya perusahaan dapat melakukan evaluasi terhadap kinerjanya dan melakukan rencana yang ingin dicapai di masa yang akan datang. Pengukuran kinerja dapat dilakukan dengan menggunakan metode performance prism, economic value added (EVA), BCG Matrix, balanced scorecard dan pengukuran kinerja lainnya. Namun, salah satu metode yang dapat mengukur kinerja dari sisi finansial dan nonfinansial adalah metode balanced scorecard. Balanced scorecard merupakan metode untuk mengukur kinerja dengan berisi serangkaian ukuran untuk memfasilitasi persepsi perusahaan mengenai kinerjanya secara keseluruhan. PT Bersinar Terang Group merupakan pelaku bisnis fashion lokal yang sedang bersaing di industri fashion lokal. Sehingga, PT Bersinar Terang Group perlu melakukan pengukuran kinerja. Tujuan dari penelitian ini adalah mengetahui kinerja PT Bersinar Terang Group yang dianalisis dengan metode balanced scorecard. Metode penelitian ini menggunakan pendekatan kuantitatif. Hasil penelitian menunjukkan bahwa PT Bersinar Terang Group memiliki kinerja yang baik berdasarkan analisis kinerja dengan menggunakan metode balanced scorecard.

.....The development of the local fashion industry that continues to grow produces a variety of fashion items as well as competition among fashion business people. In addition to competing with fellow local fashion brands, business people must contend with outside brands. This certainly makes business competition in the fashion industry even more intense. To face the competition, performance is a factor that needs to be considered by the company. Performance in the company can be known through performance measurement. Measurement of company performance is carried out so that the company can evaluate its performance and carry out plans to be achieved in the future. Performance measurement can be done using performance prism, economic value added (EVA), BCG Matrix, balanced scorecard, and other performance measurement methods. However, one of the methods that can measure performance from the financial and nonfinancial sides is the balanced scorecard method. A balanced scorecard measures performance by containing a series of measures to facilitate a company's perception of its overall performance. PT Bersinar Terang Group is a local fashion business player that is competing in the local fashion industry. Thus, PT Bersinar Terang Group needs to measure performance. This study aims to determine the performance of PT Bersinar Terang Group, which is analyzed using the balanced scorecard method. This research method uses a quantitative approach. The results showed that PT Bersinar Terang Group had a good performance based on performance analysis using the balanced scorecard method.