

## Perancangan Sustainability Balanced Scorecard pada Pabrik Kertas di Jawa Timur = Design of a Sustainability Balanced Scorecard for a Paper Factory in East Java

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### Abstrak

Saat ini, kepedulian perusahaan terhadap isu keberlanjutan semakin meningkat. Sektor industri akan mengalami peningkatan Produk Domestik Bruto (PDB) pada tahun 2021. Selain peningkatan PDB di sektor industri, terjadi peningkatan emisi CO<sub>2</sub>. Ada beberapa kesulitan dalam menerapkan sustainability pada suatu perusahaan, diantaranya manajer sering merasa kesulitan untuk menyampaikan program kerjanya tentang sustainability karena tidak dapat menjelaskan keuntungan yang didapat perusahaan. Hasil identifikasi indikator keberlanjutan dilakukan dengan menggunakan metode Exploratory Factor Analysis (EFA) yang menghasilkan 18 indikator dari perspektif SBSC. Dalam penelitian ini, “inovasi teknologi ramah lingkungan”, “praktik efisiensi energi & penggunaan energi terbarukan”, dan “citra ramah lingkungan” menjadi tiga indikator terpenting dengan nilai (D+R) terbesar. Perspektif P memiliki nilai positif (D-R) yang menyatakan indikator kausal. Jadi improvisasi dalam perspektif ini akan meningkatkan kinerja keberlanjutan perusahaan.

.....Currently, the company's concern about sustainability issues is increasing. The industrial sector will experience an increase in Gross Domestic Product (GDP) in 2021. In addition to the increase in GDP in the industrial sector, there has been an increase in CO<sub>2</sub> emissions. There are several difficulties when implementing sustainability in a company, including managers often find it difficult to convey their work programs about sustainability because they cannot explain the benefits that the company gets. The results of the identification of sustainability indicators were carried out using the Exploratory Factor Analysis (EFA) method providing 18 indicators from the SBSC perspective. In this study, "environmentally friendly technological innovation", "energy efficiency practices & use of renewable energy", and "environmentally friendly image" are the three most important indicators with the largest (D+R) value. The P perspective has a positive (D-R) value which states causal indicators. So improvisation in this perspective will improve the company's sustainability performance.