

## **ABSTRACT**

In a business environment faced with intense competition situation like the current performance evaluation methods are needed that can assess the performance of the company appropriately and thoroughly. The gauges measure of performance that combines financial and non-financial performance is the Balanced Scorecard. Balanced Scorecard measures performance from four perspectives, namely financial perspective, customer perspective, internal business, and learning and growth perspective.

This study was conducted using data in 2013, a questionnaire on employees, and customers of PT. PLN (Persero). The population of this research is the customers and employees of PT. PLN (Persero), whereas samples taken each respondent is 30 for employees and 300 respondents to the customer. The questionnaire was tested for validity and reliability. The perspective used in this study consisted of Perspective Financial indicators of liquidity ratios, solvency ratios, and profitability ratios. Then the customer perspective with the indicators of the level of customer satisfaction, customer acquisition rate, and the level of customer profitability. Then the internal business perspective with the indicators of the level of innovation, operation and after-sales service. And learning and growth perspective with indicators of employee satisfaction and employee productivity.

From the results of the study using the Balanced Scorecard concept can be concluded that the performance of PT. PLN (Persero) has been good overall. In the financial perspective with the indicators of liquidity ratios, solvency ratios, and profitability ratios show good performance. For the customer perspective shows good performance with a value of 3.43. At the company's internal business perspective has been able to do a good innovation. And for the learning and growth perspective shows the level of employee satisfaction is quite satisfactory with a value of 3.60. Data from these studies it can be concluded that the performance of the PT. PLN (Persero) has been balanced.

**Keywords:** Balanced Scorecard, Financial Perspective, Customer Perspective, Internal Business, Learning and Growth Perspective, Performance Measurement, PT. PLN (Persero).