

ABSTRACT

Performance issue is a major concern in a company to evaluate the results of the company's performance in achieving the targets which are set by the company. The purpose of this research is to determine the company's performance as measured by the Balanced Scorecard concept. Balanced Scorecard is used to assess the company from four perspectives; they are financial perspective, customer perspective, internal business process perspective, and learning and growth perspective.

The sample used in this research is obtained from the Offset unit of PT Pura Barutama Kudus. The data used in this research are primary data which are obtained from questionnaires which given to 50 employees and company data overview, as well as secondary data which are obtained from the company's financial statements during 2008 to 2010 and the literatures which are obtained from books, journals and internet.

From the results of this research, it can be assessed that the overall performance of the company is quite good. The performance of the company can be assessed with the financial perspective which measured by the ratio of liquidity, solvency ratios, and profitability ratios indicating that the company's performance in this perspective is quite good. Measurement on the perspective of customers using the domination of market share and customer satisfaction as the measuring tool can be concluded that the company's performance is good. Measurement on internal business process perspective that uses the innovation and improvement of the machine as the measuring tool can also be said the company has a reasonably good performance. Measurement on the perspective of growth and learning are considered have good company performance.

Key words: Balanced Scorecard, performance appraisal, manufacturing companies