ABSTRAK

ANALISIS *BALANCED SCORECARD* SEBAGAI ALAT PENGUKURAN KINERJA DI ANNI BAKERY

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Penelitian ini bertujuan untuk mengukur dan menganalisis kinerja Anni Bakery dengan menggunakan pendekatan *Balanced Scorecard* (BSC) dan memberikan usulan perbaikannya. *Balanced Scorecard* menilai kinerja organisasi melalui empat perspektif yaitu keuangan, pelanggan, proses bisnis internal, serta pembelajaran dan pertumbuhan. Metode penelitian yang digunakan bersifat kuantitatif deskriptif, dengan teknik pengumpulan data melalui observasi, wawancara, dan penyebaran kuesioner kepada 100 pelanggan dan 50 karyawan. Analisis dilakukan dengan menggunakan indikator spesifik dari masing-masing perspektif BSC seperti *Net Profit Margin*, ROI, kepuasan pelanggan, MCE, produktivitas dan pelatihan karyawan, serta retensi dan kepuasan karyawan. Hasil pengukuran menunjukkan bahwa skor total kinerja Anni Bakery berdasarkan *Balanced Scorecard* adalah 0,33, yang dikategorikan cukup baik. Penelitian ini perlu dilakukan evaluasi efisiensi biaya tetap dan variabel untuk memperbaiki kinerja keuangan, diikuti dengan optimalisasi promosi digital dan perluasan pangsa pasar guna meningkatkan penjualan dan laba. Pelayanan pelanggan harus ditingkatkan melalui respons cepat terhadap keluhan dan pemenuhan kebutuhan pelanggan. Proses produksi perlu dievaluasi untuk mengurangi pemborosan waktu. Selain itu, pelatihan rutin, perhatian terhadap kepuasan, serta manajemen beban kerja karyawan juga harus ditingkatkan.

Kata kunci: Anni Bakery, *Balanced Scorecard*, Kinerja, Pengukuran Kinerja

ABSTRACT

AN ANALYSIS OF THE BALANCED SCORECARD AS A PERFORMANCE MEASUREMENT TOOL AT ANNI BAKERY

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This study aims to measure and analyze Anni Bakery's performance using the Balanced Scorecard (BSC) approach and provide suggestions for improvements. The Balanced Scorecard assesses organizational performance through four perspectives: financial, customer, internal business processes, and learning and growth. The research method used is quantitative descriptive, with data collection techniques through observation, interviews, and questionnaires distributed to 100 customers and 50 employees. The analysis was conducted using specific indicators from each BSC perspective, such as net profit margin, ROI, customer satisfaction, MCE, employee productivity and training, and employee retention and satisfaction. The measurement results show that Anni Bakery's total performance score based on the Balanced Scorecard is 0.33, which is categorized as quite good. This study needs to evaluate the efficiency of fixed and variable costs to improve financial performance, followed by optimization of digital promotions and expansion of market share to increase sales and profits. Customer service must be improved through rapid response to complaints and meeting customer needs. Production processes need to be evaluated to reduce wasted time. In addition, regular training, attention to satisfaction, and employee workload management must also be improved.

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