Abstract

Performance Analysis toward Hot Cwie Mie Malang (HCMM) and Roellie’s Steak (RS) Companies by Balanced Scorecard Approach

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Performance evaluation is important to find out the development of a company. To win the business competition within the restaurant industry, companies like HCMM and RS should show better performances from period to period since the performance evaluation which is only based on the financial aspect could no longer reflect the actual business performance.

Today, it is necessary to have a measuring tool for evaluating a new company’s performance that could integrate the evaluations toward financial and non-financial aspects. The alternative and suitable measuring tool for performance evaluation is the Balanced Scorecard Approach. Thus, the aim of this study is to measure the performance of HCMM and RS companies using the Balanced Scorecard Approach.

The process of performance evaluation was by comparing the target value set and the actual value achieved by each key performance indicators. Data were obtained from questionnaires, interviews, and the data on the companies’ reports. Then, using the software Pb-views Balanced Scorecard, the data were processed in order to result in the index value and the performance value.

The result of study showed that the performances of HCMM and RS were evaluated as not good. Their financial perspectives were good, their consumer perspectives were not good, the internal business process perspectives were good, and their growth and learning perspectives were not good. For the performances of several key performance indicators in each perspective, some were good and some other were very good, however there were more key performance indicators that were evaluated as not good and really bad. Therefore, the companies should take actions to improve their performances.