SUMMARY

MIKHA BASOEKI. Designing Performance Measurement of PT Gemilang Kencana Abadi. Supervised by AIDA VITAYALA HUBEIS and ANGGRAINI SUKMAWATI.

Performance measurement is one of the most important factors for the company. These measurements can be used to assess the success of a company and can also be used as a basis for future corporate strategy. Traditional performance measurement systems are generally more emphasis on financial aspects, whereas performance measurement based only on financial benchmarks is no longer adequate. Kaplan and Norton (2000) explain that the Balanced Scorecard is a new framework for integrating various measures derived from corporate strategy. The Balanced Scorecard also introduces the drivers of future financial performance. Performance drivers that include customer perspectives, internal business processes, and learning and growth are derived from the process of drafting a firm strategy that is executed explicitly and strictly into real goals and measures.

PT Gemilang Kencana Abadi is a trading company established in 2013. The business run by PT Gemilang Kencana Abadi focuses on selling corn, caramel, salt, popping oil and popcorn machine from united states which will be sold to movie theaters in Indonesia. PT Gemilang Kencana Abadi in its business journey increasingly gained big trust from consumers in Indonesia. This is evidenced by the positive growth rate associated with the number of market stores that continue to grow from 2014-2017.

So far the company has no experience in building and running the factory. According to Head of Operation of PT Gemilang Kencana Abadi, things that need to be prepared are big capital, quality human resources both inside and outside Jakarta, preparation of job description and standard of operational procedure more structured, and permission to build factory. During this performance measurement is done based on the increase in total revenue and growth of the number of market stores each year. This shows that the performance measurement conducted by the company has not been implemented thoroughly. By looking at these facts researchers will measure performance that not only covers the financial side and growth of the number of consumers only, but by using the concept of Balanced Scorecard. This research will analyze and measure the performance of PT Gemilang Kencana Abadi based on four perspectives that are financial perspective, customer perspective, internal business process perspective, growth and learning perspective.

Data used in this research are primary data and secondary data. Primary data were obtained by direct observation, interview and through questionnaire. While secondary data collected through literature study. Data collection is carried out to obtain the information needed in order to achieve the research objectives. Based on the research results can be formulated into four perspectives, seven strategic goals and twelve key performance indicators to measure the performance of PT Gemilang Kencana Abadi. These four perspectives are financial perspective, customer perspective, internal business process perspective and learning and growth perspective. The strategic targets for a total of twelve are from a financial
perspective with one strategic goal, a customer perspective with two strategic goals, an internal business process perspective with two strategic goals and a learning and growth perspective with two strategic goals.

Key performance indicators are used to measure the performance of PT Gemilang Kencana Abadi consisting of twelve percentage of profit, percentage of sales volume, percentage of purchase by main customer, number of Exhibitions attended by PT Gemilang Kencana Abadi, percentage of purchases by new customers, returns due to defects, percentage of products that can be fulfilled according to schedule, percentage of claims resolved, number of training to develop employees, percentage of employee attendance in training held, percentage of employees who know job description, percentage of understanding and use of new technology by employees.

Furthermore, the weighting of perspective, strategic objectives and key performance indicators with Analytical hierarchy process (AHP) and processed using Software Expert Choice 2011. Customer perspective is a perspective with the highest priority level followed by learning and growth perspective, internal business process perspective, financial perspective. The implementation results show that the performance of PT. Gemilang Kencana Abadi in 2017 is in the medium category with a score of 86.50. Strategic targets in the red category are improving customer relationships and improving employee skills.

Managerial implications that can be recommended based on the results of analysis for PT Gemilang Kencana Abadi is as an effort to improve the performance of the company performance appraisal using Balanced Scorecard is feasible to implement. Balanced scorecard able to measure various aspects in the company that is financial perspective and non-financial perspective. Furthermore, there are some things that need to be done by PT Gemilang Kencana Abadi, so that the company's performance assessment can be done on an ongoing basis. Things that can be done by companies such as making a clear and neat record associated with all matters relating to the activities of PT Gemilang Kencana Abadi. Recording of financial statements, recording of old and new customer data, recording job description of each part and recording of products and other records that are considered important. PT Gemilang Kencana Abadi also should have a target on the performance to be achieved during the next year.

Keywords: analytical hierarchy process (AHP), balanced scorecard, performance measurement