**PENGUKURAN KINERJA PERUSAHAAN DENGAN MENGGUNAKAN PENDEKATAN *BALANCED SCORECARD* (STUDI KASUS**

**PT. PERKEBUNAN MILANO WILMAR**

**INTERNATIONAL PLANTATION)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui kinerja perusahaan dengan menggunakan pendekatan *balanced scorecard* pada PT. Perkebunan Milano WIP. Penelitian ini menggunakan teknik analisis data, diantaranya teknik analisis linier, Uji t, Uji F, dan Koefisien Determinasi (R2). Berdasarkan hasil persamaan regresi linier berganda Y= -1,634 + 0,102X1 + 0,108X2 + 0,324X3 + 0,557X4 + e, dimana variabel perspektif keuangan, pelanggan, proses bisnis internal, serta pembelajaran dan pertumbuhan memiliki pengaruh terhadap kinerja perusahaan. Berdasarkan hasil uji t menunjukkan bahwa perspektif keuangan (X1) berpengaruh signifikan terhadap kinerja perusahaan, dapat dilihat dari nilai thitung > ttabel (2,120>1,994) dengan taraf signifikan 0,003<0,05. Perspektif pelanggan (X2) berpengaruh signifikan terhadap kinerja perusahaan, dapat dilihat dari nilai thitung >ttabel (2,279>1,994) dengan taraf signifikan 0,009<0,05. Perspektif proses bisnis internal (X3) berpengaruh signifikan terhadap kinerja perusahaan, dapat dilihat dari nilai thitung >ttabel (2,501>1,994) dengan taraf signifikan 0,015<0,05. Perspektif pembelajaran dan pertumbuhan (X4) berpengaruh signifikan terhadap kinerja perusahaan, dapat dilihat dari nilai thitung >ttabel (5,336>1,994) dengan taraf signifikan 0,000<0,05. Berdasarkan uji F diperoleh Fhitung > Ftabel (18,365>3,126) dengan taraf signifikan 0,000<0,05, sehingga dapat disimpulkan bahwa variabel independen berpengaruh secara simultan terhadap variabel dependen. Berdasarkan hasil uji R2, diketahui nilai R square sebesar 0,512. Hal ini berarti bahwa perspektif keuangan, pelanggan, proses bisnis internal, serta pembelajaran dan pertumbuhan terhadap kinerja adalah sebesar 51,2 %, sedangkan sisanya sebesar 48,8% dipengaruhi oleh variabel lain.

**Kata kunci : Pengukuran kinerja, *Balanced Scorecard,* PT.Perkebunan Milano WIP**

***MEASUREMENT OF THE COMPANY'S PERFORMANCE USING THE BALANCED SCORECARD APPROACH (CASE STUDY PT. PERKEBUNAN MILANO WILMAR INTERNATIONAL PLANTATION)***

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***ABSTRACT***

*The objective of this research was to find out the company's performance by using a balanced scorecard approach on PT. Perkebunan Milano WIP. This research used data analysis techniques, including linear analysis techniques, Test t, Test F, and Coefficient of Determination (R2). Based on the results of multiple linear regression equations Y = -1.634 + 0.102X1 + 0.108X2 + 0.324X3 + 0.557X4 + e, where variable financial perspectives, customers, internal business processes, as well as learning and growth had an influence on the performance of the company. Based on the results of the t test showed that the financial perspective (X1) has a significant effect on the company's performance, could be seen from the value of tobserved > ttable (2,120 >1,994) with a significant level of 0.003<0.05. Customer perspective (X2) has a significant effect on the company's performance, could be seen from the value of tobserved >ttable (2,279 >1,994) with a significant level of 0.009<0.05. Internal business process perspective (X3) had a significant effect on the company's performance. 0.015<0.05. The perspective of learning and growth (X4) had a significant effect on the performance of the company, could be seen from the value of tobserved >ttable (5,336 >1,994) with a significant level of 0.000<0.05. Based on the F test, Fobserved >Ftable (18,365>3,126) with a significant level of 0.000<0.05, so it could be concluded that independent variables affected the dependent variables simultaneously. Based on the results of the R2 test, it was known that the value of R square was 0.512. This meant that the financial perspective, customer, internal business processes, as well as learning and growth to performance was 51.2%, while the remaining 48.8% was influenced by other variables.*

# *Keywords: Performance Measurement, Balanced Scorecard, PT. Perkebunan Milano WIP*