

INTISARI

Sebagai perusahaan bioteknologi di sektor produsen obat hewan, CV PP memerlukan strategi yang efektif dan tepat sasaran. Penilaian kinerja yang komprehensif melalui pendekatan *Balanced Scorecard* (BSC) dapat membantu perusahaan dalam mengevaluasi dan meningkatkan efektivitas strateginya. Penelitian ini bertujuan untuk menganalisis efektivitas strategi CV PP dengan menggunakan pendekatan BSC melalui perspektif keuangan, pelanggan, proses bisnis internal, dan pembelajaran serta pertumbuhan.

Metodologi penelitian yang digunakan adalah deskriptif kualitatif dengan pendekatan studi kasus. Pengumpulan data dilakukan melalui observasi langsung, wawancara semi-terstruktur, *Focus Group Discussion* (FGD), dan laporan perusahaan. Indikator kinerja yang dianalisis adalah *Gross Profit Margin* (GPM), *Net Profit Margin* (NPM), *Customer Revenue Growth*, *Reject Rate*, *Right First Time* (RFT), rata-rata waktu pelatihan karyawan, dan tingkat turnover yang diperoleh melalui laporan perusahaan pada tahun 2022 hingga 2024.

Berdasarkan analisis yang telah dilakukan, diperoleh kesimpulan bahwa terdapat Perspektif *balanced scorecard* dapat menggambarkan hubungan sebab akibat antar perspektif pada penilaian kinerja CV PP. Kinerja perspektif pelanggan dan proses bisnis internal telah mendukung implementasi strategi perusahaan. Sementara itu, kinerja perspektif keuangan belum sejalan dengan strategi perusahaan akibat penurunan performa yang terlihat pada GPM dan NPM. Di sisi lain, perspektif pembelajaran dan pertumbuhan telah menunjukkan upaya mendukung strategi perusahaan, meskipun masih memerlukan peningkatan, terutama pada aspek rata-rata waktu pelatihan karyawan yang belum optimal.

Inisiatif strategi yang diusulkan meliputi penguatan efisiensi biaya, evaluasi pembagian profit untuk mengoptimalkan GPM dan NPM, serta edukasi pelanggan terkait manfaat produk guna mendorong *Customer Revenue Growth*. Prioritas lainnya mencakup pengembangan R&D, pengendalian kualitas, diversifikasi produk, dan optimalisasi produksi. Di samping itu, standarisasi pelatihan, analisis kebutuhan karyawan, dan penciptaan lingkungan kerja inklusif diharapkan meningkatkan kompetensi tenaga kerja dan menekan turnover.

Kata kunci: Penilaian Kinerja, Balanced Scorecard, Gross Profit Margin, Net Profit Margin, Customer Revenue Growth, Reject Rate, Right First Time, Rata-rata waktu pelatihan karyawan, Tingkat turnover.

ABSTRACT

As a biotechnology company in the veterinary pharmaceutical sector, CV PP requires effective and targeted strategies. A comprehensive performance evaluation using the Balanced Scorecard (BSC) approach can assist the company in assessing and enhancing the effectiveness of its strategies. This study aims to analyze the effectiveness of CV PP's strategies using the BSC approach through the perspectives of financial, customer, internal business process, and learning and growth.

The research methodology used is descriptive qualitative with a case study approach. Data was collected through direct observation, semi-structured interviews, Focus Group Discussions (FGD), and company reports. The performance indicators are analyzed based on company reports from 2022 to 2024 which include Gross Profit Margin (GPM), Net Profit Margin (NPM), Customer Revenue Growth, Reject Rate, Right First Time (RFT), average employee training time, and turnover rate.

The analysis concluded that the Balanced Scorecard perspectives illustrate the causal relationships between performance perspectives in CV PP's evaluation. The performance of the customer and internal business process perspectives supports the implementation of the company's strategies. However, the performance of the financial perspective's is not aligned with the strategy due to declining GPM and NPM. Meanwhile, the learning and growth perspective shows efforts to support the company's strategies, though improvements are still needed, particularly in the average employee training time, which remains suboptimal.

The proposed strategic initiatives include strengthening cost efficiency, routinely evaluating profit distribution to optimize GPM and NPM, and educating customers on the benefits of products to drive Customer Revenue Growth. Other priorities include R&D development, quality control, product diversification, and production optimization. Furthermore, conducting training standardization, comprehensive employee needs analysis, and creating an inclusive work environment are expected to improve workforce competence and reduce turnover.

Keywords: Performance Evaluation, Balanced Scorecard, Gross Profit Margin, Net Profit Margin, Customer Revenue Growth, Reject Rate, Right First Time, Average Employee Training Time, Turnover Rate.