



## ABSTRACT

Any organization or business entity in carrying out its business activities aspire to grow and develop to satisfy the parties concerned with such companies, shareholders, creditors, governments, customers and employees in which each party has different interests. Corporate performance measurement method is many and varied kinds, one method of measurement is to assess financial performance.

In a further development, financial performance measures alone are not sufficient to meet the information needs of corporate performance, and not well enough to address the long-term strategic decisions in the direction of the company. In 1992 Kaplan and Norton developed a technique to measure the performance of the company called the Balanced Scorecard. This method was developed with the premise that financial performance is past while the business will continue to grow and develop.

As a state-owned companies in measuring the performance of PT Karya Istaka decrees can not be separated from Kepmen BUMN Number: KEP-100/MBU/2002. about the health of the state assessment, which reviewed the performance measurements from three aspects, namely: Financial Aspects of weight 50, weight 35 Operational Aspects and Aspects of Administration with the weight 15. In the balanced scorecard method of performance measurement undertaken on Financial Aspek score 48, score 10 Customer Perspective, Internal Business Perspective score 26 and Pespektif learning and growth with a score of 16.

The results of the assessment according to the health of state decrees during the last eight years showed the highest score achieved in 2002 for 80.5 *Kelompok Sehat* (AA) and then decreased for the year next year to the lowest in the year 2006 with a score of 23 *Kelompok Tidak Sehat* (CC). In the year 2007 and in 2008 an increase towards the improved but still in the *Kelompok Tidak Sehat*, in the year 2009 based on achievement of performance targets RKAP is 68.5 with a *Kelompok Sehat*. Menurunnya health levels in 2005 and 2006 because the company suffered substantial losses that negatively impact on the Equity until the year 2008. Year 2009 is expected the additional equity capital of the state (PMN). The loss is mainly due to lower sales levels only 35% of the plan, while the overhead costs are high because of high credit interest and the heavy equipment that is not productive.

Analysis using the four balanced scorecard perspectives: 1) the financial perspective has five aspects of the assessment, the financial aspects of the decrees as Kepmen BUMN is one part of the performance of the financial perspective. The total value of 24.2 obtained from the standard is set for 48. 2) The customer perspective has two aspects of the assessment with the score of 9.6 standard 10. 3) internal business perspective has seven assessment criteria with the acquisition value of 22 standard 26. and 4) learning and growth perspective to the six assessment criteria score of 14.75 set 16 standards.

Four perspectives have been seen to have a balance in percentage as one of the principle of the method balanced scorecard. This balance is the best because the composition of the financial performance of 50%, 35% Operasiona Performance and Administration 15% already included in the four perspectives have been represented and has been measured.

With analilis balanced scorecard can serve as early warning of the need for Management to take strategic steps to sesui achieve performance targets that the company's mission has been set.

*Keywords: Balanced Scorecard Analysis Method perfecting Performance Measurement, Kepmen BUMN Number: KEP-100/MBU/2002.*